THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT COUNTY

H. W. Funderburk, Jr., Administrative Law Judge

Case No. 13-ALJ-17-0601-CC

Appellate Case No. 2016-001210

Rent-A-Center East, Inc. and Rent Way, Inc., Appellants,

v.

South Carolina Department of Revenue, Respondent.

RECORD ON APPEAL
VOLUME II of II

John C. von Lehe, Jr.
Bryson M. Geer
Nelson Mullins Riley & Scarborough LLP
151 Meeting Street / Sixth Floor
Post Office Box 1806 (29402-1806)
Charleston, SC 29401-2239
(843) 853-5200

Attorneys for Appellants

Lauren Acquaviva
Sean G. Ryan
Milton G. Kimpson
South Carolina Department of Revenue
P.O. Box 12265
Columbia, SC 29211-9979
(803) 898-5110

Attorneys for Respondent

RECEIVED
JAN 13 2017
SC Court of Appeals

TABLE OF CONTENTS

VOLUME I

ORDERS AND JUDGMENTS

Final Order and Decision dated March 30, 2016 1

Order Denying Motion for Reconsideration dated May 5, 2016 12

PLEADINGS

RAC East's Protest dated July 30, 2012 16

Rent Way's Protest dated July 30, 2012 21

MOTIONS

Petitioners' Motion for Reconsideration under ALC Rule 29(D) and/or to Alter or Amend under SCRCP 59(E) and Memorandum Supporting Same filed April 12, 2016 25

Respondent's Response in Opposition to Petitioner's Motion for Reconsideration dated April 21, 2016 54

Petitioners' Reply in Support of Motion for Reconsideration filed April 28, 2016 73

TRANSCRIPTS

Hearing Transcript dated September 24 and September 25, 2015 86

Pre-Trial Motions 89

Testimony of Hugh L. Tollack, II, CPA
Direct Examination by Ms. Geer, Counsel for RAC East and Rent Way 151
Cross Examination by Ms. Acquaviva, Counsel for SCDOR 178
Redirect Examination by Ms. Geer, Counsel for RAC East and Rent Way 201

Testimony of Professor Richard Pomp
Direct Examination by Mr. von Lehe, Counsel for RAC East and Rent Way 203
Cross Examination by Mr. Ryan, Counsel for SCDOR 245
Redirect Examination by Mr. von Lehe, Counsel for RAC East and Rent Way 255

Testimony of John McCormack
Direct Examination by Ms. Acquaviva, Counsel for SCDOR 265

Cross Examination by Ms. Geer, Counsel for RAC East and Rent Way 283
Redirect Examination by Ms. Acquaviva, Counsel for SCDOR.....328

Testimony of Professor Richard Pomp
Direct Examination by Mr. von Lehe, Counsel for RAC East and Rent Way 331

JOINT EXHIBITS

Consumer Rental-Purchase Agreement (blank) (RAC East and Rent Way Ex. 1) 342

Sample Consumer Rental-Purchase Agreement (RAC East and Rent Way Ex. 2).....343

Optional Liability Waiver Provision (RAC East and Rent Way Ex. 3) 344

Sample Receipt (RAC East and Rent Way Ex.4) 346

Waiver Policy Statement (RAC East and Rent Way Ex. 5) 348

SCDOR Audit Report for RAC East dated April 30, 2012 (RAC East Ex. 6).....349

SCDOR Audit Report for Rent Way dated April 30, 2012 (Rent Way Ex. 6).....375

Department Determination for RAC East dated November 18, 2013 (RAC East Ex. 7).....398

Department Determination for Rent Way dated November 18, 2013 (Rent Way Ex. 7).....408

VOLUME II

SCDOR Audit File for RAC East (RAC East Ex. 8).....418

SCDOR Audit File for Rent Way (Rent Way Ex. 8).....620

CV of Professor Richard Pomp (RAC East and Rent Way Ex. 10) 780

OTHER MATERIALS OR DOCUMENTS

House Bill 3700, Part IB, Section 90, Provisio 90.21 (Act No. 73) (RAC East and Rent Way Ex. 9).....795

Petitioners' Proposed Order 798

SCDOR's Proposed Order 821

February 16, 2016 letter from Rent-A-Center counsel to Judge Funderburk in response to SCDOR's Proposed Order 840

February 16, 2016 letter from SCDOR counsel to Judge Funderburk forwarding Respondent's Response to Petitioners' Proposed Order 844

February 17, 2016 letter from Rent-A-Center counsel to Judge Funderburk responding to SCDOR's February 16, 2016 letter and response 845

February 18, 2016 letter from SCDOR counsel to Judge Funderburk in response to Petitioners' February 17, 2016 letter 848

May 31, 2016 letter to SCDOR enclosing $919,585.55 check for payment of RAC East and Rent Way's taxes and interest through June 1, 2016 849

Certificate of Counsel 850

SCDOR
Field Operations

AS-55
Rev. 08/17/03-TM

Conference Report

Date: April 17, 2013 Conference Location: Via Telephone

RENT A CENTER EAST INC
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 10/31/2010
File #: various
Audit #: 01/21/4888

Auditors: Jack L. Cain, Dawn Taylor,

Individuals present for Taxpayer: Hugh Tollack, Misty Johnson, and Charles Ramirez

Individuals present for Department of Revenue: Dawn Taylor, Susie Shytle, and Rodger Watson

Discussion:

Both parties reviewed the data shown on two Excel spreadsheets(one labeled RAC for Rent A Center East and one labeled RWY for Rent Way Inc). The spreadsheets listed items that were questioned in the original audit and the amount for each category. We went through each item on the list to determine if we agreed or disagreed.

On the RAC sheet, the following determinations were made for each category:
Other Non Tax(taxable and RAC will pay)
RRI(DOR will remove)
Delivery Fee(taxable and RAC will pay)
Reinstatement Fee(DOR will remove)
Insurance Waiver Fee(will contest)
NSF Income(No decision yet; additional info will be provided)
Prepaid Income(portion is taxable for the sale of telephone cards for wireless plans)
Other Income(Additional research is required because RAC contends that tax was paid and that the reconciliation reports will show this)
Other Tax Income(Additional research is required because RACsays that this account is the tax itself)
Avg Monthly Exp Proj Schedule(taxable and RAC will pay)
Use–Fixed Assets(TP overpaid use tax and is due a refund)

Once the final determination is made on the undecided categories, RAC wants to pay the "agreed portion" of the audit. RAC continues to contest the LDW fees(liability damage waiver). RAC says that the taxpayer signs a rental agreement for the merchandise and then signs a second agreement for the LDW fees. The LDW agreement is optional. Since it is a separate transaction, RAC contends that it is not taxable because it is not purchased with the rented merchandise. Furthermore, RAC contends that SCDOR is interpreting tax statutes in a broad sense and is in violation of the Taxpayer Fairness Act.

DOR contends that we are not broadly interpreting tax statutes because we have documented older cases that dealt with the taxability of damage waiver fees. DOR contends that the LDW should have been included in the gross proceeds of sale because if there was no rental of merchandise, the LDW could not have been charged to the customer which is the tenet of the Meyers Arnold v. SCTC 1985 court case.

Both parties agreed that the LDW part of the audit could not be settled at the district level and would be sent to our litigation group for possible settlement. RAC said that it had retained the services of John Von Lehe of Nelson Mullens for representation.

Dawn E. Taylor

From: Dawn E Taylor
Sent: Monday, April 30, 2012 7:16 PM
To: MISTY.JOHNSTON@RENTACENTER.COM
Subject: RAC and RWY bills
Attachments: RAC final bill 04-30-2012.pdf; RAC documents for billing 04-30-2012.PDF; RWY 04-30-2012.pdf; RWY documents for billing 4-30-2012.PDF

Misty,

Attached are the RAC and RWY bills. The bills were sent in a PDF format due to their volume. If you have any questi please do not hesitate to contact me.

Dawn Taylor
Foreign Tax Auditor
S.C. Department of Revenue
P.O. Box 125
Columbia, SC 29214
(803) 898-5618 (Office)
taylorde@sctax.org

SCDOR

P.O. Box 125
Columbia, SC 29214

April 30, 2012

RENT A CENTER EAST INC
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 10/31/2010
File #: various
Audit #: 01/21/4888
Response Date: 07/30/2012

Dear Misty:

The Department's audit of the above referenced tax return(s) has been completed. Enclosed is the audit report which explains our **Proposed Assessment.**

If you agree with the changes detailed in the enclosed report, the balance on Form AS-54 should be remitted to this office within 30 days from the date of this letter. Otherwise, additional interest, and penalties, if applicable, will accrue. Please include a copy of the AS-54 Distribution, or, Processing Report with your check to insure proper processing.

If you agree with the Department's adjustments, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC 870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

If you disagree with any of the adjustments of tax, interest, or penalties that have been proposed by the Department, a written protest must be submitted to this office by the response date. Enclosed is an information guide (CID-8) which explains the information that must be included in your protest. The protest may be submitted on the enclosed form or by letter.

If you do not respond to this letter by the response date, you will have waived your right to appeal the proposed assessment and the Department will issue the final assessment and begin collection action.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,
Columbia Taxpayer Service Center

Dawn Taylor
Foreign Tax Auditor
taylordw@sctax.org
(803) 898-5618

SCDOR

Misty Johnson, Tax Coordinator
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Explanation of Audit Adjustments and Assessments

It was found that during the audit period, the taxpayer did not correctly accrue use tax. They were over-accruing on certain invoices (ex. contractors, non taxable freight, and labor) and not accruing at all on other invoices (ex. supplies, etc.). It was also found that the taxpayer did not tax some rentals, delivery fees, reinstatement fees, prepaid minutes, optional liability waivers, and various other items; all of which should be included in gross proceeds. As all of these transactions were listed as allowable deductions on the sales tax returns; my objection to these items causes the deductions to be substantially overstated.

The negligence penalty was applied because the taxpayer failed to tax numerous items for such a long period of time.

FOR AN ADJUSTMENT TO USE TAX
A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.
SC Code Section 12-36-1310

Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter, except that this additional one percent tax does not apply to amounts taxed pursuant to:
_ Section 12-36-920(A) - accommodations for transients
_ Section 12-36-2110 - items subject to a maximum sales and use tax
_ Section 12-36-910(d)(1) - unprepared food which may be lawfully purchased with United States Department of Agriculture food coupons.
SC Code Section 12-36-1110

Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Schedule AS-36-3 lists all adjustments to use tax individually showing the vendor, the product and purchase price.

FOR AN ADJUSTMENT) DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

Schedule **AS-36-5** lists all adjustments to deductions individually.

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4.

Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

*** Note reduction of interest rate on refunds, Section 72, Proviso 72.17 and Section 89, Proviso 89.142 of 2010 House Bill 4657, Part IB direct the Department to reduce the rate of interest paid on eligible refunds by a total of three percentage points from the above listed rates for refunds paid from July 1, 2010 through June 30, 2011.**

NEGLIGENCE (ALL PERIODS)
If any part of an underpayment of tax or part of a claim for refund of tax is due to negligence or disregard of regulations, there must be added to the tax an amount equal to the sum of five percent of the underpayment and an amount equal to fifty percent of the interest payable under Section 12-54-25. SC Code Section 12-54-43(F)(1)

SCDOR

SC-870
Rev. 08/03/01-TM

WAIVER OF RESTRICTION ON ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF OVERASSESSMENT

Misty Johnson
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Increase (Decrease) in Tax, Interest and Penalties

Tax	Interest	Penalty	Total
767,004.50	106,154.80	92,103.42	965,262.72

Interest and Penalty computed through: 05/30/2012
This information was prepared by: Telephone: (803) 898-5618

CONSENT TO ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF REFUND DETERMINATION

I have read and understand the instructions on page two of this form. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

SCDOR

SC-870
Reverse
Rev. 08/03/01-TM

Waiver of Restrictions on Assessment and Collection of Additional Tax or Acceptance of overassessment

General Information & Instructions

IMPORTANT: By signing this form, the taxpayer (1) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does not affect your right to file a claim for refund and it does not prevent the Department of Revenue from assessing additional tax found to be due at a later date.

NOTE: If you wish to give up your right to file a claim for refund and prevent the Department of Revenue from assessing additional amounts at a later date, a Form SC870AD should be executed in lieu of this SC870.

CLAIM FOR REFUND
Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the returns was filed, or two years from the date of the payment of the tax, whichever is later. See SC Information Guide OGC-25 for more information about his claim for refund procedure.

EXECUTING THIS FORM
If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, a personal administrator or trustee) Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An Attorney , CPA, or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

GENERAL INFORMATION
We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects your income tax return(s), amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

SCDOR

C-245
Rev. 08/17/01-TM

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax Coordinator RENT A CENTER EAST INC 5501 Headquarters Drive Plano, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4888 Telephone #: 972-801-1429 Fax #:
Audit periods: From 04/01/2007 To 10/31/2010	

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

INFORMATION GUIDE

Tax Appeal Procedures for State Tax Assessments and License Revocations (Other Than Property Tax)



South Carolina Department of Revenue

CID-6 (Rev. 8/17/07) 9003

PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for proposed tax assessments and revocations.

I. Initial Process

A. When a division of the Department of Revenue (Department) determines you owe additional taxes, it will mail or deliver to you a proposed assessment.

B. The proposed tax assessment is the first written notice you receive that says you owe or requests that you pay additional taxes, interest, or penalties. The term "proposed assessment" does not include the auditor's work papers or draft audit reports. If you disagree with a proposed assessment, you are entitled to appeal the findings using the following procedures.

C. If you agree with the proposed assessment, the amount due should be paid on or before the due date of the proposed assessment to avoid additional interest and penalties, if applicable.

If you cannot pay, you may request to enter into an installment payment agreement. An installment payment agreement will allow you to pay over an agreed period of time. You may contact the district manager of the Taxpayer Service Center nearest you for additional information about installment agreements.

D. You may agree with portions of the proposed assessment and disagree with others. The portion of the assessment with which you agree may be paid to avoid additional interest and penalties, and the remainder can be appealed.

E. If you disagree with part or all of the proposed assessment, you may appeal by sending a written protest within 90 days from the date on the proposed assessment to the address on the proposed assessment. The written protest must contain:

1. your name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers;
3. the tax period or date for which the tax was proposed;
4. the nature and kind of tax in dispute;
5. a statement of facts supporting your position; and
6. a statement outlining the reasons for the appeal, including any law or other authority upon which you rely.

You do not need to provide legal or other authority, as provided in item 6, if the total amount of the proposed assessment is less than $2,500.00, unless you are a partnership, a "S" corporation, an exempt organization, or an employee plan and the proposed tax is imposed by Chapters 6, 11, or 13 of Title 12.

F. The Department may extend the time for filing a protest at any time before the period has expired.

II. Review By The Department of Revenue

A. After you appeal, you will be offered a conference with the person who issued your proposed assessment, and if requested, that person's supervisor. The purpose of the conference is to give you a better understanding of the facts and issues and to also afford you the opportunity to present additional information. At the Department's discretion, the conference may be conducted by telephone. After the conference, if your protest is not resolved, your file will be transferred to the Department's Office of General Counsel for Litigation.

B. The General Counsel's Office for Litigation will review your file and prepare a written Department Determination addressing the issues raised by your appeal. Once the Department's Director approves the Determination, it will be mailed to you.

III. Contested Case Hearing Before The Administrative Law Court

A. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination.

B. The request for a contested case hearing must be made in writing within 30 days after the date of the Determination.

C. The rules of the Administrative Law Court will control from this point forward.

D. A final assessment will be sent to you for payment, if you do not request a contested case hearing within 30 days.

IV. License Revocation

A. The Department may deny or revoke any license issued by the Department for failure to pay taxes or certain regulatory violations.

B. Notice will be sent to you if a division of the Department proposes to deny or revoke your license.

C. You can appeal the denial or revocation by filing a written protest with the Department within 90 days of the notice. The written protest must contain:

1. your name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers, if any;
3. the kind of license in dispute;
4. a statement of facts supporting your position;
5. a statement outlining the reasons for the appeal, including any law or other authority upon which you rely.

D. If your protest involves a failure to pay taxes, your written protest should be filed with the Department's District Manager who signed the denial or revocation. The District Manager will transfer the matter to the Department's Office of the General Counsel if it cannot be resolved. The matter will then be handled in the manner describe in Section II. B. of this Information Guide.

E. If your protest involves a regulatory violation of the alcoholic beverage laws, bingo laws, or other coin operated devices provisions, your written protest should be filed with the Department of Revenue's Regulatory Division.

F. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination. The request must be made in writing within 30 days after the date of the Determination. The rules of the Administrative Law Court will control from this point forward.

SCDOR

AS-01
Rev. 08/01/03-TM

Misty Johnson, Tax Coordinator
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Audit Routing Sheet

Date Received: _____ Date Submitted: 04/18/2012

Contact Person: James R. Watson Phone #: (803) 898-5941
Title: Audit Supervisor, Columbia Taxpayer Service Center

Waiver Date: 4/30/2012

Status:

Paid In Full [ ] Part Pay [ ] Refund [ ]

No Change [ ]

Signed 870 [ ] AS-45 [ ] Protest [ ]

Bankruptcy [ ] Penalty Waiver Request [ ]

Delinquent RAR [ ] Delinquent Return Enclosed [ ]

Comments:

FS-43

SOUTH CAROLINA DEPARTMENT OF REVENUE
Audit Services
CONSENT TO EXTEND THE TIME TO ASSESS TAX

FEI #XX-XXX7782

RENT WAY INC
Name of Taxpayer(s)

5501 HEADQUARTERS DR, PLANO, TX 75024
Address

and the SOUTH CAROLINA DEPARTMENT OF REVENUE consent and agree to the following:
The amount of any State Sales and Use tax due on any return(s) made by or for the period(s) ended 4/1/2007 through 10/31/2010 may be assessed at any time on or before 4/30/2012.

This agreement extends the time for mailing the notice of assessment or refund of the above tax pursuant to the provisions of Section 12-54-85 (c) (5) of the 1976 South Carolina Code of Laws, as amended.

Rent Way Inc
(Name of Taxpayer)

10-19-11
(Date)

By: _____
(Taxpayer, Partner, Corp. Officer, etc.)

VP - Tax
(Title)

SOUTH CAROLINA DEPARTMENT OF REVENUE

Ricky L. Taylor By: Jack L. Cain — 10/18/2011
Audit Administrator Auditor (Date)

If this waiver is executed on behalf of a corporation, it will be signed by such officer or officers of the corporation as are empowered under the laws of the State in which the corporation is located to sign for the corporation, in addition, to which the seal, if any, of the corporation must be affixed.

Audit Chronological Worksheet

Taxpayer Legal Name	File Number	Tax Type
RENT A CENTER EAST INC	VARIOUS	Sales Tax
Mailing Address	**Audit Control Number**	**Audit Period**
5501 Headquarters Drive Plano, TX 75024	01/21/4888 **FEIN or SSN** 48-1024367	4/1/2007 thru 10/31/2010 **Supervisor** Timothy S Donovan
Telephone	**Lead Auditor**	
972-801-1429		

Date	Hours	Comments
Auditor: 0098 Jack L. Cain		
5/6/2010	3.00	APPT. CONVERSATION W/TAXPAYER; APPT. E-MAIL SENT W/APPT. LETTER, TAXPAYER BILL OF RIGHTS, AND WAIVER.
5/11/2010	2.50	COMPLETED WAIVER RECEIVED VIA E-MAIL; FILED HARD COPY & TAXMASTER FILE. COMPLETED/FILED AUDIT INFORMATION SHEET HARD COPY AND TAXMASTER FILE.
5/25/2010	2.00	BEGAN PRINTING 1ST PAGES FOR FS-46 SUPPLEMENTAL SHEET
5/26/2010	2.00	CONTINUED PRINTING 1ST PAGES FOR FS-46 SUPPLEMENTAL SHEET
6/1/2010	3.00	BEGAN SUPPLEMENTAL SHEET.
8/11/2010	0.75	Completed printing 1st page information for Supplemental Sheet
10/14/2010	2.25	Review of returns for deductions-Prior to audit
11/30/2010	5.25	Spoke with t/p rep. She is to send expense-type items for review. Length discussion. Notes to file.
12/8/2010	2.00	Organized store locations per taxpayer list and Blue Zone list. Adjusted t/p's list for retail license columns and months in audit per location.
12/10/2010	0.75	FIELD WORK PREPARATION FOR MONDAY'S APPT.
12/13/2010	3.50	TRAVEL TO/FROM TAXPAYER; BEGAN FIELD WORK W/AUDITOR DAWN TAYLOR. MET WITH T/P REP., MISTY JOHNSTON, AND BEGAN FIELD WORK.
12/15/2010	8.50	Travel to/from t/p office and continued field work.
12/17/2010	7.75	Travel to/from t/p's office; Completed field work for the week.
12/20/2010	8.50	Continued examining the capital asset invoices and comparing purchases to accruals.
12/22/2010	8.50	Continued examining capital asset purchases and comparing them to accruals.
1/4/2011	3.75	
1/7/2011	3.50	Continued review of supplied invoices
1/25/2011	2.25	Capital assets reviewed
2/7/2011	3.50	Capital Asset Review
2/10/2011	4.50	Continued with capital asset review
3/1/2011	5.00	Continued w/routine expense review
3/9/2011	6.00	Field Work-Capital
3/16/2011	1.50	Call to t/p rep., Misty Johnson; Discussed assets and routine expense review. Also, talked about next field appt. for review of exempt sales since I knew her audit appt. schedule was full for the next few months. Ms. Johnson and I agreed to complete the use tax review before setting an appt. date for exempt sales. Continued w/review of assets.
4/1/2011	0.75	Packaged and mailed the RAC Fixed Assets (2 Folders) to auditor Dawn Taylor in Columbia, SC for her to review.
4/25/2011	8.50	Routine Expense Review
4/26/2011	8.50	Routine Expense Review
5/4/2011	8.50	Routine Expense

Date	Hours	Comments
5/12/2011	2.00	Spoke with auditor Dawn Taylor; She has agreed to review the asset purchases as she did for the Rent Way Audit. However, she won't be able to get to them until after the 1st 3 weeks in June. I am to mail the invoices to her. Also spoke with t/p rep. Misty Johnston, as to when she would like to review the exempt sales (at her office) as well as the use tax purchase schedules. She replied that she was in no hurry. We agreed we would complete the use tax purchase schedules, send them to her for her review, and at that time, set up a time to review the exempt sales.
6/7/2011	5.50	Received completed asset review schedules from Dawn Taylor and began review.
6/24/2011	0.75	Spoke with t/p rep., Misty Johnson; Agreed to waiver extension through 8/31/11. New waivers completed and e-mailed
7/13/2011	8.50	Review of schedules previously completed/sent to taxpayer
7/22/2011	3.00	Travel to/from t/p office to review exempt sales documentation. Reviewed sample periods/locations. T/p to follow-up on questions.
8/4/2011	2.25	Examined documentation received from t/p rep. concerning contracts. E-mail to Supervisor, Earle Toole, requesting his opinion concerning contracts containing Limited Damage Waiver specifications. Review of questions raised by t/p rep. concerning assets and exempt sales.
8/17/2011	4.50	Routine Expense File; Review of several items on worksheet reviewed with t/p per telephone conversation...Adjustments made to worksheet.
8/24/2011	0.50	Review of file. E-mail composed/sent to t/p outlining status of audit.
8/25/2011	5.50	E-mail to t/p rep; Suggested using actual amounts for the "Limited Liability Waivers" instead of projecting the sample months/location amounts. E-mail from t/p: Agrees to actual amounts. Final review of capital assets completed and e-mailed to t/p for their review/comments. Research done in preparation of listing disallowed exempt sales. E-mails to/from supervisor, Earle Toole also. Capital Assets schedule w/auditor comments sent to t/p for review.
9/14/2011	5.00	Capital Assets worksheet previously sent to t/p returned with notes/invoice documentation. Began review of notes.
9/21/2011	4.25	Completed review of capital assets worksheet previously returned with notes and documentation for changes. Sent the updated worksheet to t/p for review.
9/26/2011	3.00	Received capital assets updated schedule from t/p with more documentation for changes. Began review of changes.
9/27/2011	4.00	Completed review of changes, made changes, sent updated copy of the worksheet to t/p for review. T/p has agreed to final changes. Capital assets now final.
9/28/2011	3.50	Began Routine Expense worksheet review
9/29/2011	5.00	Completed review of routine expense worksheet. Sent worksheet to t/p for review.
9/30/2011	1.50	Visit to t/p office to discuss routine expense items on schedule and explain why I was not going to be able to complete the audit (Reorganization)
10/3/2011	5.50	Received updated expense schedule with much documentation from t/p....Began review of proposed changes.
10/4/2011	5.50	Completed review of expense schedule...Sent to t/p for review
10/11/2011	1.00	Received expense schedule back from t/p with minor changes. Made the changes and sent back to t/p for review. T/p is now in agreement. Also sent waiver extension.
10/12/2011	1.75	Review of file to make sure nothing was missing.
	189.00	Total hours for Jack L. Cain
Auditor: 0300 Dawn Taylor		
12/12/2010	10.00	Traveling to Texas

Date	Hours	Comments
12/13/2010	9.75	Audit
12/14/2010	9.25	Audit
12/15/2010	8.50	Audit
12/16/2010	8.50	Audit
12/17/2010	10.25	Traveling home from audit
12/20/2010	7.50	Scheduling
12/21/2010	7.50	Researching locations
12/22/2010	7.50	Researching locations
12/23/2010	3.50	RESEARCHING LOCATIONS
1/12/2011	5.50	
1/13/2011	7.50	Finishing location schedules
5/3/2011	7.50	Audit
5/4/2011	1.50	Audit
5/11/2011	1.50	
6/1/2011	7.50	Audit
6/2/2011	7.50	Audit
6/3/2011	7.50	Audit
6/6/2011	7.50	Audit
6/7/2011	7.50	Audit
12/5/2011	3.00	Reviewing information given to me so I can take over this case.
12/6/2011	7.50	Reviewing information and reconstructing an audit folder. Preparing for conference call with taxpayer.
1/17/2012	2.00	Spoke with Misty and she is to email me the final results of Jack's and her discussions on the fixed assets and expenses in which they have agreed. She is to email me exempt/resale certs, test month of sales data, and backup for all returns. She caught me up on where she and Jack left things with the audit. Emailed Misty regarding the information I need her to send. Reviewed limited liability issue.
2/27/2012	1.00	Reviewing information sent on disk from the taxpayer.
2/27/2012	1.00	Called and emailed Carol Solomons regarding the disk provided by the taxpayer. I am sending it to her via Stephanie and Carol will provide the sales data into a easier form to conduct the audit.
4/3/2012	1.25	I reviewed sales data information received from Carol Solomns. I emailed Carol regarding the raw data sales detail I need.
4/4/2012	1.00	I reviewed email from Carol Solomons regarding sales data. I called her to discuss what information I can get as the file is too large for my computer.
4/5/2012	0.50	I received a sample list from Carol Solomons and emailed this list to Misty for her to gather the sample invoices and email them to me tomorrow so I will have them to review on Monday.
4/9/2012	0.50	Discussed automated data suppression (zapping sales data within a cash register) with supervisor as it relates to RAC/RWY and my receipts from Wendy's/Pilot.
4/9/2012	1.00	Called Carol Solomons to discuss automated data suppression (zapping sales data within a cash register) as it relates to RAC/RWY and with the receipts I got from Wendy's/Pilot in Cayce.

Date	Hours	Comments
4/12/2012	7.50	Phone call with Misty regarding clarification on what several columns of sales data include. A better definition from what was already provided was needed. Talked with Carol Solomons regarding the sales data from the taxpayer and as the sales data is too large for my laptop to deal with; we discussed what information I needed reviewed. She ran various scenarios and sent me summarized information per month per store location. I am able to use the whole columns of data she has already provided for my schedules and needed her to provide me limited additional data for which I am going to hold. Talked to Linda, Lea, Susie, Francis, etc. regarding the correct way to figure the substantial understatement penalty - whether or not you have to add the local taxes - no one could remember. Tax Master is only applying the penalty to the 6% sales tax and I read the law to include locals. I need to apply this penalty to this taxpayer as well as another one and want to make sure it is done correctly. Started working on schedules.
4/13/2012	4.00	Started researching each stores location for the schedules.
4/16/2012	7.50	Working on schedules.
4/17/2012	7.00	Working on schedules.
4/18/2012	4.50	Completing schedules.
	192.50	Total hours for Dawn Taylor
	381.50	**Total hours for all auditors**

State of South Carolina
Department of Revenue
Office of General Counsel, Tax, and Regulatory Services
300A Outlet Pointe Blvd. (29210), P.O. Box 12265, Columbia, South Carolina 29211
Telephone (803) 898-5130 Telecopier (803) 896-0171

November 18, 2013

Misty Johnson
Tax Coordinator
5501 Headquarters Drive
Plano, TX 75024

RE: Department Determination - Rent A Center East, Inc.

Dear Ms. Johnson:

Enclosed is the South Carolina Department of Revenue's Determination in the above-referenced matter. If you disagree with the Determination, you may request a contested case hearing before an Administrative Law Judge. If you choose to pursue such remedy, you must do so within thirty (30) days of the date of this letter. If you fail to respond within this time limitation, you will lose your right to appeal the Department Determination and your protest will be ended. Should you desire a contested case hearing, you must complete the enclosed request form and mail it, along with a $500 filing fee, to the Administrative Law Court at the address stated on the form's instruction sheet.

The Administrative Law Court rules require that you also send me a copy of your request. My address is as follows: PO Box 12265, Columbia, SC 29211.

Sincerely,

OFFICE OF GENERAL COUNSEL, TAX, AND REGULATORY SERVICES

Sean G. Ryan
Managing Counsel for Litigation

SGR:lbc

Enclosures

DEPARTMENT DETERMINATION

Taxpayer:

Rent A Center East, Inc.
5501 Headquarters Drive
Plano, Texas 75024

Periods Involved:

Sales Tax – April 1, 2007 through October 31, 2010.

Matter In Dispute:

Are the proceeds from Optional Liability Waivers sold at Rent A Center East, Inc.'s (taxpayer) South Carolina stores included in the taxpayer's gross proceeds of sales and therefore subject to sales tax?

Amount In Dispute:

Tax:	$ 521,694.93
Interest:	$ 96,652.51 [1]
Total	$ 618,347.44

Determination:

The proceeds from Optional Liability Waivers sold at the taxpayer's South Carolina stores are included in the taxpayer's gross proceeds of sales and therefore subject to sales tax.

Relevant Facts:

1. The taxpayer operates retail stores that rent and sell tangible personal property in several states, including South Carolina. Such property includes electronics, appliances, furniture, and accessories.

2. For an additional monthly fee, the taxpayer offers its customers the opportunity to purchase an Optional Liability Waiver Provision (Waiver) whereby the taxpayer agrees to waive the customer's liability if the rented property is damaged.

3. The Waiver explicitly states "[t]his Optional Liability Waiver Provision is an additional part of the Rental Agreement."

---

[1] Interest calculated through November 30, 2013. Interest will continue to accrue until this matter is resolved.

4. The cost of a Waiver is determined by taking a percentage of the rental charge. That cost is then added to the rental charge and can be paid as one lump sum.

5. A customer cannot purchase a Waiver without renting tangible personal property from the taxpayer.

6. The taxpayer excluded the monthly fees collected for the Waivers from its gross proceeds of sales and thus no sales tax has been paid on these amounts.

7. The South Carolina Department of Revenue (Department) conducted an audit examination of the taxpayer's sales tax returns for the periods from April 1, 2007 through December 31, 2009. The audit concluded the proceeds from Waivers sold to South Carolina customers must be included in the gross proceeds of sales and therefore subject to sales tax. The Department issued the taxpayer a Notice of Proposed Assessment on April 30, 2012.[2]

8. Taxpayer protested the assessment by letter dated July 30, 2012.

Analysis:

Proceeds From Optional Liability Waivers Sold At The Taxpayer's South Carolina Stores Are Included In The Taxpayer's Gross Proceeds Of Sales And Therefore Subject To Sales Tax.

A. The Taxpayer's Waivers Are Subject to Sales Tax Pursuant to the South Carolina Code.

Under South Carolina law, "[a] sales tax, equal to five percent of the gross proceeds of sales, is imposed upon every person[3] engaged or continuing within this State in the business of selling tangible personal property at retail." S.C. Code Ann. § 12-36-910(A) (2000). Tangible personal property is defined under the South Carolina Sales and Use Act as "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also means services and intangibles

[2]The Notice of Proposed Assessment included several additional findings and tax, interest, and penalties associated with those findings. It is the Department's understanding that any dispute regarding those additional findings has been resolved and only the Waiver issue remains in dispute.

[3]For sales and use tax purposes, the term person "includes any individual, firm, partnership, limited liability company, association, corporation, receiver, trustee, any group or combination acting as a unit, the State, any state agency, any instrumentality, authority, political subdivision, or municipality." S.C. Code Ann. § 12-36-30 (2000).

... the sale or use of which is subject to tax under this chapter . . .." S.C. Code Ann. § 12-36-60 (2000). "Gross proceeds of sales" is defined as:

> . . . . the value proceeding or accruing from the sale, lease, or rental of tangible personal property.
>
> (1) The term includes:
>
> * * *
>
> (b) the proceeds from the sale of tangible personal property without any deduction for:
>
> (i) the cost of goods sold;
>
> (ii) the cost of materials, labor, or service;
>
> * * *
>
> (vii) any other expenses.

S.C. Code Ann. § 12-36-90 (Supp. 2007). The cost of any service language encompasses any services, including warranty or maintenance services sold with the tangible personal property. The "any other expenses" language encompasses any value derived from any expenses that are ancillary to the purchase of tangible personal property. Ultimately, it is presumed that all gross proceeds are subject to sales tax unless the seller can establish the contrary. S.C. Code Ann. § 12-36-950 (2000). Moreover, the burden of proof that the sale of tangible personal property is not a sale at retail remains on the seller, unless the seller receives a resale certificate from the purchaser indicating that the property is purchased for resale. Id.

Here, the taxpayer operates retail stores in South Carolina that rent and sell electronics, appliances, furniture, and accessories. Therefore the taxpayer is in the business of selling tangible personal property within this State. Moreover, as part of its business of selling tangible personal property, the taxpayer offers customers the option to purchase a Waiver whereby the taxpayer agrees to waive the customer's liability if the rented property is damaged. The cost of a given Waiver is determined based upon a percentage of the rental cost for the rented property. The cost of a Waiver is included in the customer's monthly bill and can be paid as one lump sum. The taxpayer does not sell Waivers without a corresponding rental of tangible personal property. Moreover, the taxpayer cannot price a Waiver without a corresponding rental, as the cost of that rental determines the cost of the Waiver. Simply stated, without the rental transaction, the taxpayer would not be able to sell Waivers or receive proceeds from selling Waivers. The taxpayer's Waiver proceeds are entirely dependent upon the taxpayer's renting tangible personal property, and the value proceeding or accruing from the rental transaction includes the proceeds from the Waivers. Accordingly, the taxpayer's gross proceeds must include the proceeds of the rental transaction as well as the proceeds from the sale of the Waiver, and that total amount is subject to sales tax. The taxpayer, however, incorrectly excludes the proceeds from the Waivers from its gross proceeds for sales tax purposes.

In addition to being taxable because the Waiver proceeds fall within the definition of gross proceeds of sales, the taxability of such is further evidenced by § 12-36-910(B)(6). This section explicitly states that sales tax applies to the "sale or renewal of warranty, maintenance or similar service contracts for tangible property, whether or not such contracts are purchased in conjunction with the sale of tangible personal property." Section 12-36-910(B)(6);[4] see also S. C. Rev. Rul. #06-9).

South Carolina law clearly defines a service contract as:

> . . . a contract or agreement for a separately stated consideration for a specific duration to perform the repair, replacement, or maintenance of property or indemnification for repair, replacement, or maintenance, for the operational or structural failure due to a defect in materials, workmanship, or normal wear and tear, with or without additional provisions for incidental payment of indemnity under limited circumstances including, but not limited to, towing, rental, and emergency road service. Service contracts may provide for the repair, replacement, or maintenance of property for damage resulting from power surges and accidental damage from handling.

S.C. Code Ann. § 38-78-20(12) (2000) (emphasis added).

Here, the Waiver is clearly a service contract for the tangible personal property rented from the taxpayer. This is evidenced by the fact the consumer pays a separately stated price for the Waiver, the Waiver is on a month-to-month basis, and the Waiver clearly indemnifies a customer from the cost of repairs or replacement if the rented property is damaged. Because the Waiver is a service contract, and because service contracts are explicitly subject to sales tax, the proceeds received by the taxpayer from the Waivers sold in its South Carolina stores are subject to sales tax.

---

[4] In 2011 the General Assembly deleted Subsection (B)(6), but that subsection was in effect during the audit period at issue. Prior to October 1, 2005, when the General Assembly enacted (B)(6), service contracts were only subject to sales tax if contemporaneously purchased with tangible personal property. The enactment of (B)(6) made service contracts taxable regardless of when purchased. For the years after 2011 when (B)(6) was deleted, service contracts are only subject to sales tax if contemporaneously purchased with the tangible personal property. The taxpayer's Waivers are contemporaneously purchased with tangible personal property therefore the changes in legislation do not impact the taxability of the Waivers for the years after the period at issue.

B. Authorities From South Carolina And Other States Support The Department's Position.

The Department's position in this matter is consistent with long standing case law and Department rulings. In Meyers Arnold v. South Carolina Tax Commission, 285 S.C. 303, 328 S.E.2d. 920 (1985), the South Carolina Court of Appeals addressed the definition of the gross proceeds of sales in regards to lay away fees paid in conjunction with lay away sales. Meyers Arnold asserted that in its lay away fees that it charged customers who purchased items on lay away were not part of the gross proceeds of sales and therefore not subject to sales tax. The Court reasoned that but for the lay away sales Meyers Arnold would not receive lay away fees, therefore the lay away fees were included in the gross proceeds of sales and subject to sales tax. The reasoning behind Meyers Arnold is consistent with the Department's position in this matter; but for the renting of tangible personal property, the taxpayer would not receive Waiver proceeds and those proceeds are included in the gross proceeds of sales and subject to sales tax.

In Commission Decision S-D-174 (1986), the Department addressed whether fees paid for damage waivers are subject to sales tax. The taxpayer in that matter, just like the taxpayer in this matter, was in the business of renting tangible personal property. That taxpayer charged a 5% fee for a property damage waiver for the property it rented. The Department determined that the "value accruing from the "sale" included the rental fee and the damage waiver fee. Because the gross proceeds of sales means the value accruing from the sale of tangible personal property, the damage waiver fee is included in the gross proceeds of sales. Citing Meyers Arnold, supra, the Department reasoned that but for the lease of tangible personal property the taxpayer would not receive the damage waiver fees, therefore those fees are part of the gross proceeds of sales and subject to sales tax.

In S.C. Rev. Rul. #93-1, the Department addressed whether collision damage waivers offered by an automobile rental company were subject to the sales tax. Just like the taxpayer here, the automobile rental company offered customers the opportunity to buy a waiver whereby the customer was released from liability for any damages occurring during the use of the car. Citing Meyers Arnold, supra, and Commission Decision S-D-174, the Department determined that the collision damage waivers were taxable. The Department based its determination upon the fact that but for the lease of the tangible personal property, the taxpayer would not have received the waiver fee. The damage waiver fee is part of the rental transaction and must be included in the gross proceeds of sale subject to tax.

In addition to being supported by South Carolina case law and Department decisions, the Department's position in this matter is further supported by decisions in other states. Rent-A-Center East, Inc., v. Lincoln Parish Sales & Use Tax Com'n, 46,054 (La. App. 2 Cir. 3/9/11), 60 So. 3d 95, 97 writ denied, 2011-0713 (La. 5/20/11), addressed an issue identical to the issue in the present issue. In that case, the Court of Appeals of Louisiana ruled that the proceeds from the taxpayer's liability damage waivers are subject to sales

tax. Consistent with the logic utilized by the South Carolina authorities cited above, in making its ruling the Louisiana court focused upon the fact the waivers do not exist without the renting of tangible personal property. The court points to the facts that a waiver cannot be purchased without a corresponding rental, nor could a waiver be purchased from a different renter. These facts demonstrate that the waiver is merely an incidental part of a rental transaction and therefore the revenue from those waivers is included in the taxpayer's gross proceeds of sales.

Rhode Island also addressed whether optional damage liability waivers are subject to sales tax in a Division of Taxation decision entitled In the Matter of: ***, Taxpayers. That taxpayer was in the business of renting tangible personal property, including televisions, appliances, and furniture. That taxpayer offered its customers the opportunity to purchase a damage waiver, the cost of which was 7.5% of the rental fee. The Rhode Island Division of Taxation found the damage waiver fees to be subject to sales tax. The Division based its decision on the fact there is no value to the damage waiver unless it is purchased in conjunction with renting an item. In fact, a damage waiver cannot be purchased without simultaneously renting an item. Moreover the purchase of a waiver is not truly a separate and distinct transaction because it is entirely dependent upon the rental transaction. The waiver's dependence upon the rental transaction is demonstrated by the fact that a waiver cannot be priced without the rental of an item because the waiver pricing is a percentage of the price of the rental. The foregoing logic is consistent with the South Carolina authorities; but for the rental transactions, waiver proceeds would not exist and such proceeds are therefore included in the gross proceeds of sale.

All of the foregoing authorities focus upon the fact that waiver proceeds would not exist if it were not for the rental transaction. Because the Waiver proceeds would not exist but for the rental transactions, those Waiver proceeds are part of the value accruing from the sale of tangible personal property. The value accruing from the sale of tangible personal property is the gross proceeds of sales and subject to sales tax. Accordingly, the taxpayer's Waiver proceeds are included in the gross proceeds of sales and subject to sales tax.

C. The Taxpayer's Arguments Are Not Persuasive

The taxpayer argues that Waiver proceeds are not included in the gross proceeds of sales because the Waiver is completed on a separate form and requires a separate signature. While the Waiver is executed on a different form, it is still part of the rental transaction. Gross proceeds of sales consist of the value proceeding or accruing from the sale, lease, or rental of tangible personal property. Section 12-36-90. As explained above, the value accruing from the taxpayer's rental transactions includes the proceeds from the sale of Waivers. Placing the Waivers on a separate form and requiring a separate signature does not remove the Wavier proceeds from the gross proceeds of sales. As all of the authorities cited above demonstrate, the question is not whether the taxpayer utilized separate forms, the question is whether the Waiver proceeds would have existed but for the rental transaction. Because the Waivers do not, and in fact cannot exist without the

rental transaction, the Waiver proceeds are included in the gross proceeds of sales and subject to sales tax.

The taxpayer also argues that its Waiver proceeds are not subject to sales tax because it is the sale of a service and therefore not taxable. The definition of gross proceeds of sales contradicts the taxpayer's assertion. Section 12-36-90 defines gross proceeds of sales as "the value proceeding or accruing from the sale of tangible personal property ... without any deduction for service cost." Therefore, while the Waivers may relate to a service, services are not deducted from the gross proceeds of sales. Furthermore, the cases cited herein contradict the taxpayer's assertion. In Meyers Arnold, the lay away fees were for the "service rendered in making lay away sales." Meyers Arnold, 285 S.C.at 307, yet the Court of Appeals held those fees subject to sales tax. In Commission Decision S-D-174, the waiver fees in dispute were for "the additional service of providing a lease of property free from liability for damage", yet those fees were found subject to sales tax. In S.C. Rev. Rul. #93-1 the damage waiver fee was "obviously charged for the additional service of providing a lease of property free from liability for damage" yet those fees were found subject to sales tax.

Furthermore, contrary to the taxpayer's assertions, statutory law explicitly subjects the Waiver proceeds to sales tax. The South Carolina Code states that sales tax applies to the gross proceeds from the "sale or renewal of warranty, maintenance or similar service contracts for tangible personal property." Section 12-36-910(B)(6). By statutory definition, a service contract includes a contract or agreement for a separately stated consideration for a specific duration to perform the repair, replacement, or maintenance of property or indemnification for repair, replacement, or maintenance. Section 38-78-20(12). The Waiver is a contract, with a separately stated consideration, that lasts for a specific length of time, and provides for indemnification for the repair or replacement of rented property. The taxpayer's Waivers clearly satisfy the definition of a service contract and therefore are subject to sales tax pursuant to § 38-78-20(12).

Because the taxpayer's assertion that the Waiver is a service and not subject to tax is contradicted both by the South Carolina Code and South Carolina authorities, such assertion is clearly incorrect.

Conclusion:

For all of the foregoing reasons, the proceeds from Waivers sold at the taxpayer's South Carolina stores are included in the taxpayer's gross proceeds of sales and therefore subject to sales tax.

November 18, 2013

Audit Information Sheet

Taxpayer: Rent A Center East Inc

D/B/A, license no. (if appl) Rent A Center SID# [redacted]

Auditor/Phone #/Section: Dawn Taylor Columbia District Ofc 803-898-5618

Tax Type: Sales Tax

Time Period(s): April 1, 2007 thru October 31, 2010

Disputed Tax:	$ 521,694.93	Agreed Tax:	$ 9,493.05	Paid	$ 9,493.05
Disputed Penalty:	$ 0.00	Agreed Penalty:	$ 0.00	Paid	$ 0.00
Disputed Interest:	$ 86,871.04	Agreed Interest:	$ 5,190.84	Paid	$ 2,676.87
Disputed Total:	$ 608,565.97	Agreed Total:	$14,683.89	Paid	$12,169.92

Date of Proposed Assessment: 4/30/2012

Date of Proposed Assessment Protest: 7/30/2012

Date of Refund Request/Expungement Request: N/A

Date of Refund Denial/Expungement Denial: N/A

Date of Denial Protest: N/A

Date of Taxpayer Conference: 9/13/12 & 04/17/2013

Opposing Lawyer/POA, if any: Taxpayer indicated that John Von Lehe will represent them.

Brief overview of file, including Issues Raised by Protest:

The taxpayer operated several retail stores that rented furniture, appliances, and computers to customers. The taxpayer sold liability damage waiver plans in conjunction with the rental agreements. Receipts from the LDW plans were claimed as nontaxable sales. The taxpayer's justifications for not taxing them are the following: the LDW plans were separate agreements, service was the true object of the agreements, and the SCDOR is broadly interpreting the law by asserting that LDW are taxable.

The auditor disagrees because it has been a longstanding policy of the SCDOR to tax damage waiver plans, and the plans are purchased in conjunction with the rental of tangible personal property.

INCLUDE A COPY OF TAXPAYER'S PROTEST

SCDOR

C-245
Rev. 08/17/01-TIA

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax Coordinator RENT A CENTER EAST INC 5501 Headquarters Drive Plano, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4888 Telephone #: 972-801-1429 Fax #:
Audit periods: From 04/01/2007 To 10/31/2010	

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

SEE ATTACHED

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: RENT-A-CENTER EAST, INC.

By: _____ Title: SVP-TAX Date: 7/30/12

RICARDO CARDAN

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

RENT-A-CENTER EAST, INC.
Attachment to Form C-245 PROTEST

Section III: Reasons for Protest

1. Tax assessment on reinstatement fees. Taxpayer correctly taxes reinstatement fees and remits tax collected on monthly sales tax returns. Auditor calculated additional tax due based on the tax collected that shows up in the receipts detail. There is not a "reinstatements tax" column and it appears the auditor believed that this meant taxpayer did not collect tax on this revenue stream. The tax collected on reinstatements was included in the "total tax" column of the receipts detail. Taxpayer does not report revenues based on the amount of taxes collected. It is the taxpayer's process to calculate taxes due based on total revenue and then determine taxable and non-taxable revenue streams. Tax remitted is based on taxable revenues – NOT on tax collected.

2. Tax assessment on tax exempt sales. The exempt sales schedule is summarized by month without any detail for transactions or stores which have been deemed as errors. Taxpayer is not able to determine which transactions have been scheduled as errors. Per the auditor, she "scheduled all transactions in which no tax was collected" as an error. There is not a separate revenue account for tax exempt sales – the revenue goes into the GL account which corresponds to the type of revenue collected. Any revenues collected without the corresponding tax will cause a variance between the "collected" tax and the "calculated" tax. Our process is such that the "calculated" tax is remitted. If a tax exempt sale is allowed to stand the revenue amount must be manually adjusted out of a taxable column on our work papers. During the entire audit period, Rent-A-Center East, Inc. did not have any tax exempt transactions that were allowed to stand – this means that tax was remitted to the state even though it was not collected from the customer.

3. Tax assessment on "NSF revenue." Tax should not be assessed on this item because it is not revenue due to the fact the customer's check did not clear the bank. Rental revenues and the appropriate taxes are reported as they are collected. If for some reason, the funds fail to clear the bank, the revenues are not adjusted. It is our procedure to attempt to collect re-payment from the customer. This "NSF revenue" is the re-collected revenue/tax. Assessing tax on these transactions is equivalent to double taxation.

4. Tax assessment on "Prepaid" revenue. Prepaid revenue includes two revenue streams – that of prepaid phone minutes (Phones-Nontaxable) and in-home phone service (Phones-Nontaxable-DPI). Taxpayer disputes taxability of "Phones-Nontaxable-DPI." Taxpayer is performing a service in regards to the in-home phone service – our customers have the ability to pay their bill for their existing DPI service in our stores. DPI is the phone company that provides in-home phone service; DPI bills customer for phone charges and all applicable taxes. DPI remits the sales tax on the taxable revenues collected. The additional fee that taxpayer collects is for a service in which service is the true object of the transaction – customers have the ability to pay their phone bill at a local place of business. S.C. Code Ann. §12-36-90 & S.C. Code Regs. 117-308

5. Tax assessment on Liability Damage Waivers (LDW). Sales tax is imposed on the "gross proceeds of sales" [S.C. Code Ann. §12-36-910(A).] The term means the value proceeding or accruing from

sales, leases or rentals of tangible personal property. [S.C. Code Ann. §12-36-90.] Sales of services, when the services are the true object of a transaction, are exempted from tax unless specifically designated as taxable. [S.C. Code Regs. §117-308.] Taxable services include communications, laundry and related services, the furnishing of accommodations, and sales of electricity. [S.C. Code Ann. §12-36-60; S.C. Code Ann. §12-36-910(B); S.C. Code Ann. §12-36-920; S.C. Code Ann. §12-36-1310(B).] LDW is a separate, optional agreement that the customer can elect that protects the customer from risk of loss upon the occurrence of certain events set forth in the LDW agreement. The fee for LDW is separately stated and the rental fee does not change if the customer declines the LDW. It is not part of the rental of tangible personal property. Acceptance of the damage waiver has no effect on the rental agreement and the customer is able to stop paying for the damage waiver at any time and the rental fee will remain the same. The LDW is not tangible personal property and is therefore not taxable.

6. Tax assessment on "Other Income" and "Other Tax Income." There was an error in the parameter selection for the receipt details report. Various amounts of "other income" were also included with "other tax income." Other income is miscellaneous revenue that the store receives which does not fall into a usual revenue stream. Other tax income is the tax collected on this other income. The total amount of other income can be verified by reviewing the P&L reports. The issue was corrected and a new report had previously been generated. The corrected report was sent to the auditor prior to issuance of final work papers. An additional copy of this report has been included on the CD attached with this protest.

7. Data for Rainbow Rentals, Inc. and RAC RR, Inc. was inadvertently included in the sales detail. These stores merged into Rent A Center East, Inc. as of the January 2008 sales and use tax returns. Prior to this time, they were filed under separate FEINs. The following locations should not be included in the audit for periods prior to January 2008:

Store	Company	FEIN
03846	RAINBOW	34-1512520
03880	RAINBOW	34-1512520
04006	RAINBOW	34-1512520
03941	RAC RR	73-1702183
03954	RAC RR	73-1702183
03987	RAC RR	73-1702183

8. Penalty waiver request. Taxpayer's sales tax returns have not been audited by South Carolina previously. A negligence penalty was applied "because the taxpayer failed to tax numerous items for such a long period of time." Taxpayer believes that they have correctly reported and collected tax on the appropriate revenue streams. This statement will not be pertinent once outstanding issues outlined in this protest are resolved. Rent A Center East, Inc. makes every effort to collect and remit tax in an accurate and timely manner.

As additional backup, taxpayer has included a reconciliation of the sales detail to the tax returns on the enclosed CD. This reconciles the total taxable from the sales detail to the total taxable reported for the

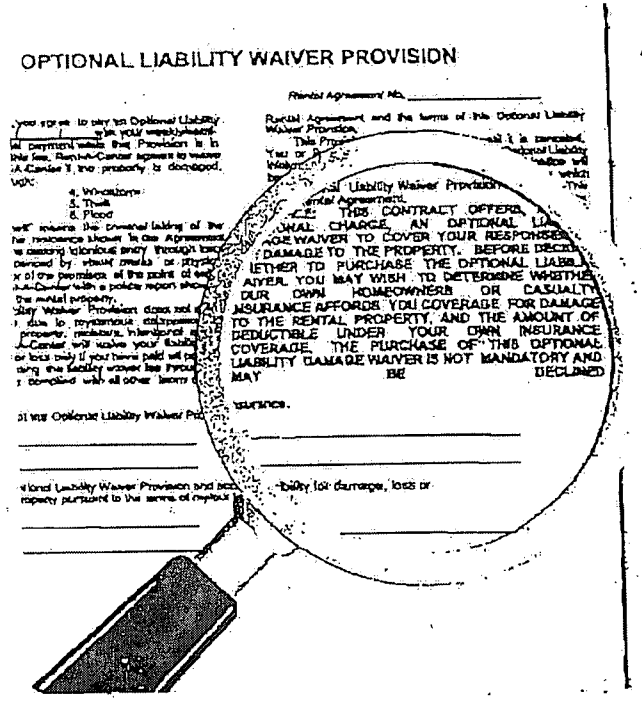
month. This reconciliation is for the sample months that the auditor, Jack Cain, selected before turning the audit over to Dawn Taylor. Taxpayer does not believe it is necessary to reconcile the entire audit period given that this information is already available in the Revenue Worksheets.

Taxpayer reserves the right to present additional concerns and/or issues regarding audit findings and to supplement this protest at a later date.

Taxpayer respectfully requests a conference to discuss these issues further. Please contact Hugh Tollack, Director of Tax Audits at (972) 801-1331 or hugh.tollack@rentacenter.com if you have questions or need additional information.

THE *OPTIONAL* LIABILITY DAMAGE WAIVER

Rent-A-Center policy states that the customer's purchase of Liability Damage Waiver (LDW) is optional; therefore, we cannot require a customer to purchase LDW as a condition to rent.



Approval to rent requires:

- Verification of the information on the Rental Order Form
- The customer's acceptance of the "risk of loss"

The "risk of loss" is the customer's agreement that while they have our merchandise, they will pay its value if it is accidentally lost, damaged or destroyed.

The customer can eliminate the "risk of loss" by purchasing an optional Liability Damage Waiver (except in California). In Texas, LDW is called "Loss Damage Waiver."

If the customer accepts the risk of loss but chooses not to purchase optional LDW, *you cannot refuse to rent to the customer or require proof of homeowner's/renter's insurance.*

Dawn E. Taylor

From: Rodger Watson
Sent: Thursday, September 27, 2012 12:45 PM
To: 'Hugh Tollack'
Cc: Charles Ramirez; Dawn E. Taylor
Subject: RE: RentWay, Inc. - formal protest

Mr. Tollack,

I respectfully disagree with your position and contend that the damage waiver fees charged by your company are taxable and are supported by the statutes provided. If you were not renting the merchandise to the customer, you would not have been able to charge the fee which clearly fits the following passage stated in S-D-174:

"But for the lay-a-way sales, Meyers Arnold would not receive the lay-a-way fees. The fees are obviously charged for the service rendered in making lay-a-way sales."

Just as in Meyers Arnold, supra, the service fee here is taxable. But for the lease of the tangible personal property, the taxpayer would not have received the fee. The fee is obviously charged for the additional service of providing a lease of property free from liability for damage. In the absence of such a service, the lessee, under the taxpayer's lease agreements, would be "liable for any loss, theft, damage or destruction of leased property." We find and conclude the fee for the property damage waiver is part of the gross proceeds of sale subject to tax.

Because it is a longstanding position of our agency to consistently treat the charges for damage waiver fees as part of gross proceeds of sale, it is my opinion that we have indeed met the standards of the provisions provided by House Bill 3700, Part 1B, Section 90, Proviso 90.21 (Act No. 73). We are not interpreting the law any different than prior guidance on this subject matter.

Rodger Watson(843-519-1422)

From: Hugh Tollack [mailto:Hugh.Tollack@Rentacenter.com]
Sent: Thursday, September 27, 2012 11:45 AM
To: Rodger Watson
Cc: Charles Ramirez
Subject: FW: RentWay, Inc. - formal protest

Mr. Watson,

Thank you for your email and the additional information. The authorities you cite do not appear to support your assessment of sales tax on liability damage waiver fees collected by Rent-A-Center East, Inc. or Rent-Way, Inc. The facts are materially different in those cited authorities from the facts in the instant matter.

Section 12-3530, in relevant part, defines gross proceeds stating, "The term 'gross proceeds of sales' means the value proceeding from the sale of tangible personal property . . . . without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, or interest paid or any other expenses whatsoever and without any deductions on account of losses; . . . " (Emphasis added.)

Attached are copies of the Rental-Purchase Agreement ("RPA") and separate Optional Liability Waiver Provision ("Waiver") used in South Carolina. The RPA clearly set forth the Rental Payment separately from the Waiver fee. The RPA clearly states, "The total of scheduled payments does not include late charges and Optional Liability Damage Waiver fee." Furthermore, the Waiver fees paid by a customer are not included in the purchase price of the property set forth in the RPA, which states, "If you choose to acquire ownership, you must rent the property for the number of weeks, semi-months or months shown below. The Total of Payments does not include other charges, such as late payment charges or Optional Liability Damage Waiver fees." The Waiver does not provide for any future repairs or maintenance of the item. Repairs and maintenance of the item are the responsibility of the lessor/seller as stated in the RPA and included in the taxable rental payment.

The RPA is required for each rental-purchase transaction and the separate Optional Liability Waiver Provision is a different form that must be signed separately, if the customer so elects. All customer receipts show the rental payment separately from the Waiver fee. If the customer declines the Optional Liability Waiver Provision, the amount of the rental charge does not change. Furthermore, the Optional Liability Waiver Provision is cancellable by either party. If the Optional Liability Waiver Provision is subsequently cancelled, the rental fee does not change.

In the case of Meyers Arnold, Inc. v. South Carolina Tax Commission you cited, if the customer wanted to purchase an item on lay-away, the customer could not obtain the item without paying the lay-away fee. Unlike the lay-away fee in Meyers Arnold, Inc., our customer can always rent/purchase the item without paying the Waiver fee.

In South Carolina Revenue Ruling No. 93-1 that you cite, the Collision Damage Waiver fee was separately stated from the rental price, but there is no indication that the Collision Damage Waiver agreement was separate from the rental agreement. Similarly, in S-D-174, there is no indication that the damage waiver was optional or a separate agreement, or that the customer was informed that the property damage waiver was optional.

Furthermore, the Department and Tax Commission have clearly expanded plain meaning of the statute cited above which sets forth the definition of "gross proceeds of sales" to be the value proceeding from the "sale of personal property". The value proceeding from the sale (or lease) of personal property is clearly set forth as the "Rental Payment" in the RPA. The "Optional Liability Damage Waiver" is clearly set forth as a different, optional and separate fee for an intangible. It is not an expense of the property leased/sold. We do not insure our rental merchandise, so it is not an expense of the seller/lessor that is passed along to the customer.

SCDOR
Field Operations

AS-45
Rev. 08/16/03-TM

Disputed Issue Report

RENT A CENTER EAST INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 10/31/2010
SID #: [redacted]
Audit #: 01/21/4888

Use a separate AS-45 form for each disputed issue.

1. Point-At-Issue:
(State facts and/or Law concerning the issue.)

Rent A Center East Inc. is a retailer who rents furniture, appliances, and computers to customers. In addition to the rental agreements, it offers liability damage waivers plans. The receipts from these waivers are being deducted from the gross proceeds of sale and shown as an allowable deduction on filed sales tax returns. The auditor disagrees and proposes to include the LDW receipts as taxable sales..

2. Auditor's Position: (Discuss the development of your position. State the Law and Regulations, Citations, Policy Statements, Prior Tax Cases (both Department Hearings and Court Cases) supporting your position. Attach documents to this form.)

It is the longstanding position of our agency that liability damage waiver fees and similar fees are taxable. The fees are sold in direct correlation with the rental of tangible personal property and these fees should be subject to the tax. Even though it is invoiced separately, it is sold in conjunction and at the same time as the rental agreement. It is an optional fee that becomes part of the rental payment and is offered for an additional charge to the customer. It is also similar in nature to the fee charged by an automobile rental company for the collision damage waiver in RR 93-1. The auditor's position to tax the LDW fees are supported by the following legal determinations:

In *Meyers Arnold v. South Carolina Tax Commission, 285 S.C. 303, 328 S.E. 2d. 920 (1985)*, the Court of Appeals, in interpreting the definition of "gross proceeds of sales" with respect to lay away fees paid in conjunction with lay away sales, held:

> Section 12-35-30 [now Section 12-36-90] defines gross proceeds of sales as "the value proceeding or accruing from the sale of tangible personal property ... without any deduction for service costs." But for the lay away sales, Meyers Arnold would not receive the lay away fees. The fees are obviously rendered in making lay away sales. For these reasons, this court holds the lay away fees are part of the gross proceeds of sales and subject to the sales tax.

The Commissioners, in Decision S-D-174, held a property damage waiver fee charged by a person engaged in the business of renting tangible personal property was subject to the sales tax. The Commission, in citing Meyers Arnold v. South Carolina Tax Commission, supra, stated:

> Just as in Meyers Arnold, supra, the service fee here is taxable. But for the lease of tangible personal property, the taxpayer would not have received the fee. The fee is obviously charged for the additional service of providing a lease of property free from liability for damage. In the absence of such service, the lessee, under the taxpayer's lease agreements, would be "liable for any loss, theft, damage or destruction of leased property." We find and conclude the fee for the property damage waiver is part of gross proceeds of sale subject to tax.

In Decision S-D-127, the Commissioners held that "the amount in a lease contract equal to ad valorem taxes which is paid annually by the lessee to the lessor is includable in gross proceeds of sales."

3. Taxpayer's Position:
(State the position of the taxpayer and the facts and/or Law which he uses to support his position.)

Rent A Center East Inc. offers the liability damage waiver plans at the beginning of each rental of tangible personal property. It is listed separately within the rental agreement and can be dropped at any time. If this option is purchased and all conditions set forth within the rental agreement and liability waiver document are met, Rent A Center East Inc. will waive the right to charge the customer for any physical damage to the rented/lease property. In other words, the customer will not owe any further payments on the damaged property. The LDW document is a separate agreement and is not on the same invoice as the rental agreement. However, it is calculated in the weekly or monthly lease payment terms.

It is the taxpayer's position that the "optional liability waiver fee" is not taxable.

Rent A Center East Inc. uses the following arguments to support this position:

One of the taxpayer's arguments is that the optional liability waiver fee does not meet the definition of gross proceeds in that the damage waiver is not tangible personal property. Rent Way Inc contends that the liability waiver fee is actually a service and as the service is the "true object" of the transaction, it is exempted from sales tax.

The taxpayer also argues that the liability damage waiver fee is not part of the renting of tangible personal property as it is separately stated in the rental agreement, it is optional, and the customer can decide to drop it at any point during the rental and not change the rental payment.

The taxpayer also claims that the SCDOR was over reaching its authority and broadly interpreting the law by asserting the taxability of the optional liability waivers. Rent Way Inc says that this is contrary to House Bill 3700, Part 1B, Proviso 90.21 (Act No. 73) which states, in relevant part, that, "During the current fiscal year, the Department's interpretation of South Carolina's revenue statutes must be based solely on the plain meaning of the statute's text and the legislative intent giving rise to the enactment of the statute. Terms in a tax statute may not be given a broader meaning beyond the meaning of the statute." The taxpayer further considers that the provisio is applicable in the current case since the assessment was issued on April 30, 2012, within the fiscal year ending June 30, 2012. Therefore the proviso clearly renders the Revenue Ruling and Tax Commission Decision cited above to be obsolete in this case.

Auditor's Signature: _____ Date: 6-4-13

Manager's Signature: Rodger Fratus Date: 6-4-13

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Billing Summary

AS-54-GT
Sales Tax

Audit: Sales Tax
Adjustment Schedules: Deductions - Disagreed

	Tax Type	Tax	Interest	Penalty	Total	
1	Aiken Cnty CP 02	1,529.93	273.63	0.00	1,803.56	1
2	Barnwell Cnty LO 08	635.77	151.34	0.00	787.11	2
3	Beaufort Cnty T 07	2,088.26	337.06	0.00	2,425.32	3
4	Berkeley Cnty LO 08	5,841.37	1,053.46	0.00	6,894.83	4
5	Berkeley Cnty T 08	2,200.13	253.30	0.00	2,453.43	5
6	Charleston Cnty LO 10	5,266.01	860.69	0.00	6,126.70	6
7	Charleston Cnty SD	0.00	0.00	0.00	0.00	7
8	Charleston Cnty T 10	2,633.04	430.38	0.00	3,063.42	8
9	Cherokee Cnty LO 11	277.64	28.06	0.00	305.70	9
10	Cherokee Cnty SD 11	277.64	28.06	0.00	305.70	10
11	Chester Cnty LO 12	788.29	88.76	0.00	877.05	11
12	Chester Cnty CP 12	788.29	88.76	0.00	877.05	12
13	Chesterfield Cnty LO 13	1,324.30	215.91	0.00	1,540.21	13
14	Chesterfield Cnty SD 13	1,324.30	215.91	0.00	1,540.21	14
15	Clarendon Cnty LO 14	1,426.16	249.19	0.00	1,675.35	15
16	Clarendon Cnty SD 14	1,426.16	249.19	0.00	1,675.35	16
17	Colleton Cnty LO 15	2,061.54	331.70	0.00	2,393.24	17
18	Darlington Cnty LO 16	2,505.31	489.66	0.00	2,994.97	18
19	Darlington Cnty SD 16	2,505.34	489.67	0.00	2,995.01	19

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4387
File#: various
ACN: 01/21/4886

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Billing Summary

AS-54-GT
Sales Tax

	Tax Type	Tax	Interest	Penalty	Total	
20	Dillon Cnty LO 17	1,677.90	285.46	0.00	1,963.36	20
21	Dillon Cnty SD 17	1,044.61	133.98	0.00	1,178.59	21
22	Dorchester Cnty T 18	1,925.23	307.42	0.00	2,232.65	22
23	Fairfield Cnty LO 20	1,746.29	313.11	0.00	2,059.40	23
24	Florence Cnty LO 21	2,161.27	351.84	0.00	2,513.11	24
25	Florence Cnty CP 21	2,117.16	338.28	0.00	2,455.44	25
26	Greenwood Cnty CP 24	1,226.93	215.76	0.00	1,442.69	26
27	Hampton Cnty LO 25	410.61	41.31	0.00	451.92	27
28	Hampton Cnty CP 25	0.00	0.00	0.00	0.00	28
29	Myrtle Beach Tourism	1,859.77	205.32	0.00	2,065.09	29
30	Horry Cnty CP 26	9,207.78	1,603.96	0.00	10,811.74	30
31	Horry Cnty SD 26	4,255.08	501.39	0.00	4,756.47	31
32	Kershaw Cnty LO 28	225.67	62.44	0.00	288.11	32
33	Laurens Cnty LO 30	285.51	28.51	0.00	314.02	33
34	Lexington Cnty SD 32	3,055.35	441.58	0.00	3,496.93	34
35	Marion Cnty LO 34	849.60	172.58	0.00	1,022.18	35
36	Marlboro Cnty LO 35	394.94	40.13	0.00	435.07	36
37	Orangeburg Cnty CP 38	1,896.38	300.28	0.00	2,196.66	37
38	Richland Cnty LO 40	6,562.34	1,097.63	0.00	7,659.97	38
39	Saluda Cnty LO 41	1,503.90	253.17	0.00	1,757.07	39
40	Sumter Cnty LO 43	3,279.77	558.76	0.00	3,838.53	40

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4387
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013

County/Municipality Code:

Billing Summary

AS-54-GT
Sales Tax

	Tax Type	Tax	Interest	Penalty	Total	
41	Sumter Cnty CP 43	1,376.57	159.46	0.00	1,536.03	41
42	Williamsburg Cnty LO 45	1,564.18	258.80	0.00	1,822.98	42
43	York Cnty CP 46	2,039.40	338.58	0.00	2,377.98	43
44	Sales Tax	436,129.23	73,028.56	0.00	509,155.79	44
Total (44)		521,694.93	86,871.04	0.00	608,565.97	

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4387
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0088
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
1	34-2728	1002S		20.09	3.47	0.00	23.56	1
2	34-2728	1007S		(77.89)	4.31	0.00	(73.58)	2
3	34-2728	1008S		1.69	0.82	0.00	2.51	3
4	34-2728	1010S		(157.43)	1.64	0.00	(155.79)	4
5	34-2728	1012S		(92.78)	(1.35)	0.00	(94.13)	5
6	34-2728	1018S		17.20	0.77	0.00	17.97	6
7	34-2728	1021S		33.60	6.89	0.00	40.49	7
8	342728	1024S		(0.85)	(0.36)	0.00	(1.21)	8
9	34-2728	1025S		6.60	0.00	0.00	6.60	9
10	34-2728	1026S		(52.32)	6.29	0.00	(46.03)	10
11	34-2728	1036S		17.20	0.77	0.00	17.97	11
12	34-2728	1043S		9.79	1.47	0.00	11.26	12
13	34-2728	1046S		(70.86)	(0.67)	0.00	(71.53)	13

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
14	34-2721	2054		7.34	(0.06)	0.00	7.28	14
15	34-2721	2057		8.80	0.00	0.00	8.80	15
16	34-2721	2062		(22.64)	(0.19)	0.00	(22.83)	16
17	34-2721	2103		8.80	0.00	0.00	8.80	17
18	34-2721	2130		(153.39)	(0.39)	0.00	(153.78)	18
19	34-2721	2133		(8.35)	0.07	0.00	(8.28)	19
20	34-2721	2139		(95.28)	(1.68)	0.00	(96.96)	20
21	34-2721	2180		(112.38)	0.88	0.00	(111.50)	21
22	34-2721	2200		(2.41)	0.21	0.00	(2.20)	22
23	34-2721	2208		8.80	0.00	0.00	8.80	23
24	34-2721	2288		25.80	5.34	0.00	31.14	24
25	34-2721	2330		(10.05)	(0.07)	0.00	(10.12)	25
26	34-2721	2342		(24.22)	0.94	0.00	(23.28)	26

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
27	34-2721	2380		8.60	0.00	0.00	8.60	27
28	34-2721	2392		8.60	0.36	0.00	8.96	28
29	34-2721	2400		8.60	0.37	0.00	8.97	29
30	34-2721	2463		8.60	0.40	0.00	9.00	30
31	34-2721	2470		8.60	1.81	0.00	10.41	31
32	34-2721	2498		8.60	0.00	0.00	8.60	32
33	34-2721	2585		8.60	0.00	0.00	8.60	33
34	34-2721	2588		4.55	(0.11)	0.00	4.44	34
35	34-2721	2600		8.60	1.85	0.00	10.45	35
36	34-2740	2615X		9.00	0.89	0.00	9.89	36
37	34-2721	2658		(161.44)	0.65	0.00	(160.79)	37
38	34-2721	2688		9.35	0.51	0.00	9.86	38
39	34-2721	2878		5.52	1.75	0.00	7.27	39

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4357
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
40	34-2721	2880		13.12	5.80	0.00	18.92	40
41	34-2721	2940		(60.93)	(0.58)	0.00	(61.51)	41
42	34-2721	2972		2.59	(0.05)	0.00	2.54	42
43	34-2730	5101		0.00	0.00	0.00	0.00	43
44	34-2730	5111		(5.05)	(0.07)	0.00	(5.12)	44
45	34-2730	5131		1.00	0.58	0.00	1.58	45
46	34-2730	5140		8.60	0.00	0.00	8.60	46
47	34-2730	5161		8.18	0.57	0.00	8.75	47
48	34-2730	5170		5.00	0.00	0.00	5.00	48
49	34-2730	5261		24.00	2.78	0.00	26.78	49
50	34-2730	5320		20.94	6.65	0.00	27.59	50
51	14-4701	SALE6		13,710.69	4,843.22	0.00	18,553.91	51
52	14-4702	USE6		(3,453.13)	294.38	0.00	(3,158.75)	52
Total (52)				9,493.05	5,190.84	0.00	14,683.89	

Rent-A-Center, Inc. 5501 H[illegible]quarters Dr. Plano TX 75024 1-8[illegible]-275-2696

Date: 5/10/13 No. 45006289

(15543)

SOUTH CAROLINA DEPT REVENUE, P.O. BOX 125, COLUMBIA SC 29214-0102, UNITED STATES

INVOICE#	DATE	Gross	Discount	Net Amount	INVOICE#	DATE	Gross	Discount	Net Amount
050913-RE000 SC RAC-RWY SUU AUDIT 0307TO1010 AUDIT 01/21/4888 & 01/21/4887**M	05/09/13	12,169.92	0.00	12,169.92					

Audit Data Sheet

1. General Audit Information
Did you receive/review any electronic data from the taxpayer in the performance of this audit? Y

Type Tax: Sales Tax
RENT A CENTER EAST INC
d/b/a: RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

Audit #: 01/21/4888
Audit Period: 04/01/2007 to 10/31/2010

Fax Number:
Phone #: 972-801-1429
Email Address: misty.johnson@rentacenter.com

Person to Receive Report:
Misty Johnson, Tax Coordinator

Report Mailed: 04/30/2012

Dates of Audit: Started: 05/06/2010 Completed: 04/18/2012

# of Locations Audited: 81 Gross Receipts/Income 12/2010 $46,765.49M

NAICS: 532299 County Name:
Type of Business: All Other Consumer Goods Rental

Status:
[ ] Agreed [x] Not Agreed [ ] Protested

Auditor / ID#	%Participation	Direct Time Hours	Average Hours per Location
1. Jack L. Cain, 0098		189	
2. Dawn Taylor, 0300	100	192.50	
3.			

2. Audit Results

Activity Code	Account #	Audit Periods
1. 6021	various	04/01/2007 to 10/31/2010
2.		

	Tax	Interest	Penalty	Total
1.	767,004.50	106,154.80	92,103.42	965,262.72
2.				

3. Source of Audit
[x] Independently Selected [ ] Revenue Agent Report [ ] Referral - Audit Selection # __
[ ] Taxpayer's request [ ] Informant Report on Taxpayer [ ] Referral - Office Audit
[ ] Other (describe below) [ ] CID [ ] Referral - Supervisor
[ ] Referral - SEATA

4. Other Taxpayer Information
Type of Organization: Corporation FEI/SSN: 48-1024367
Physical Location: SID: 1890896

Statute of Limitation
Expires on: 05/20/2010 FS-43/FS-93 Extended to: 04/30/2012

Audit Data Sheet- Page

Type Tax:	Sales Tax	Audit #:	01/21/4888
Taxpayer :	RENT A CENTER EAST INC	Audit Period:	04/01/2007 to 10/31/2010

5. Other Taxes Audited or Surveyed not reported in page one.

Type Tax	Audited / Surveyed	Referred for Audit	Remarks

6. SEATA exchange of sales and use tax audit information. [Refer to Chapter 7 of TM4 SCDOR Help]
a. Was SEATA reporting criteria found to exist during the audit? n/a

b. If yes, are completed copies of the SEATA Nexus (Excel schedule) and SEATA Consumer Sales (TM4 SEATA schedule) Reports attached? (When possible, attach copies of invoices.]

7. Miscellaneous [Y/N] [Y/N]
a. Are there any returns not filed? N If so, are signed returns attached?

b. Does T/P have multiple SIDs? N If so, has a C-100 been sent to Registration?

c. Does TP own another business? N If so, has it been audited?

Auditor(s): _____ Date: 4-18-12

_____ Date: _____

_____ Date: _____

Audit Manager: _____ Date: 4-24-12

Reviewer: _____ Date: _____

8. For Sales and related taxes - Audit Refund - Review & Order for Refund
a. Refund is [ ] not approved. Return to audit manager.

b. Refund is [ ] approved.
In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-470 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered

Authorized Designee: _____ Date Ordered: _____

Administrator: _____ Date Ordered: _____

SCDOR

AS-47
Rev. 08/01/03-TM

Misty Johnson, Tax Coordinator
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Audit Information Report

1. Describe the taxpayers source of revenue: principle business activities (retailer, contractor, manufacturer, wholesaler, government, dual business, or other) including major product lines, business location(s) and major customers.

Rent-A-Center is a retailer of name brand electronics, appliances, computers, furniture, etc. with 81 store locations throughout South Carolina. Rent-A-Center offers rent-to-own options with flexible payment plans and no credit checks. They deliver, set up, and maintain their products. Rent-A-Center allows people with bad credit, no credit, and people that need items temporarily, the opportunity to obtain brand name merchandise without incurring debt.

2. Describe the taxpayers system of records and the manner in which the tax return is prepared.

The point of sale used is called High Touch. Each store has a separate and distinct point of sale which is not linked in any way between store locations. A summary file containing each day's activity is automatically sent electronically to the corporate office located in Plano, Texas and then loaded into the general ledger. Detailed information is stored in the point of sale at each location or within the "data warehouse" which began collecting information in late 2006 and early 2007.

The general ledger is the system of record which is used for all financing reporting purposes. The general ledger is audited both internally and externally (Grant Thornton) to ensure that all transactions are represented. RAC is a publicly traded corporation and is required to issue annual financial statements which are audited by the external accounting firm, Grant Thornton, and are filed with the SEC. RAC's internal controls are also reviewed by Grant Thornton.

At the end of each month, a file is downloaded from both the point of sale and the general ledger. The point of sale file is a summary file that contains a breakdown of revenue by type, by store, and by tax code. This file is verified against the general ledger file to verify that all transactions have been captured. The file from the point of sale is loaded into the tax return software, OneSource. They start with revenue and determine the amount of tax due based on the amount of revenue received and any variances between the amount collected and amount due are researched. They do not back into the revenue amount by dividing tax collected by the tax rate.

There are some transactions that do not happen in the point of sale and must be entered separately into the tax return software. Some examples of these are: use tax and employee rentals through payroll deduction.

3. Does this taxpayer fall within the guidelines established for an electronic audit? Y
If yes, was an electronic audit performed? Y/N

Sales data, fixed assets, and expenses were submitted electronically.

4. Discuss verification of gross proceeds such as sales, leases, rentals, or accommodations.

Sales data was summarized by month and by store location. This data was then compared to a sample of returns (04-2007 and 08-2009) for a sample of stores (stores 2108, 3628, and 4006) and it was found that the sales data was accurate.

5. Discuss verification of withdrawals for use.

n/a

6. Discuss verification of use tax.

Fixed assets were reviewed 100% for every store and expenses were sampled (04-2008, 08-2009, and 08-2010) for a sample of 40 stores. The total invoices were compared to the amount of use reported on the sales tax returns. It was found that various items were not accrued, therefore, held. It was also found that they over accrued on contractors, freight, and labor.

7. Discuss verification of deductions.

Sales data was reviewed electronically and it was found that they were not taxing various rentals, delivery fees, reinstatement fees, waivers, prepaid minutes, and various other items, therefore held. All of these transactions were listed as allowable deductions on the sales tax returns. My exception to these items causes the deductions to be overstated.

8. Discuss errors in calculations found.

No errors were found.

9. Reasons for application of penalties or why certain penalties were not assessed.

I find that the penalty for negligence (all periods) applies to this taxpayer. I find that they meet the definition of "negligence" which includes a failure to make a reasonable attempt to comply with the provisions of this title . . . This taxpayer is internally and externally (Grant Thornton) audited and I find that if any reasonable attempt was made by the taxpayer they would have been able to comply with our sales tax laws. The fact that the taxpayer was not taxing numerous items for such a long period of time should have been noticed at the very least by the internal and external auditors.

10. Does the appropriate income tax figures agree with the sales and use tax return? If not, discuss resolution of the discrepancy.

I compared 12/2010 corporate return (SC sales) to the 2010 sales data. I find that the numbers are not exact; however, they are within reason.

11. If applicable, discuss verification of local and special local option taxes.

Sales data was summarized by month and by store location. This data was then compared to a sample of returns (04-2007 and 08-2009) for a sample of stores (stores 4827, 4630, and 5583) and it was found that the local taxes were correct.

12. Other comments. If audit is more or less than 36 months, why? If taxpayer is required to file other SC tax returns, are they current?

This audit was initially set up by Jack Cain back in December 2010, with Jack as the lead and I was a trainee. I would get involved from time to time when Jack wanted my help with various tasks. Jack set up the audit period for 42 months as he was unable to get an appointment right away, so he added the additional time it took to get in to the normal 36 months in an effort to not lose any periods. The taxpayer agreed on this time frame and signed a waiver to secure the audit period. Jack had several waivers signed by the taxpayer to extend the time to assess tax, all of which are included within the audit package.

I was given this audit to complete and changed to the lead auditor when Jack left from the South Carolina Department of Revenue. It was necessary for me to re-construct the audit from very limited information, re-acquaint myself with the taxpayer from the notes I took while at the corporate office back in 2010, and then get in touch with the taxpayer in order for them to provide the additional information I needed to complete the audit.

Jack completed the expense section of the audit and I completed the fixed assets portion last year and recently completed the sales data portion of the audit. Carol Solomons summarized the sales data as the file was too large for my computer to handle. She summarized the data by YYMM and by store location which cut down the time involved reviewing the sales data considerably.

While comparing the store numbers from the list provided by the taxpayer to my list of stores from SCATS, I noticed the taxpayer did not provide sales data for RAC [redacted] ([redacted]). I asked the taxpayer about this store and Misty began to research. I researched in SCITS and could see they had sales for 09/2010 ($3375.00) and 10/2010 ($223.00) during the audit period. I found the sales were not large enough to worry about. I found it was not worth the hours to add them to my deductions schedule as this would involve waiting on the taxpayer to gather this information from their IT department, Carol Solomons converting the data to an Excel format, and my reviewing the sales data to determine if tax was not correctly applied to any of the sales, and then adding them to my schedule.

SCDOR

South Carolina Department of Revenue
Audit Services

Case Detail Report

Taxpayer Information

Taxpayer's Legal Name
RENT A CENTER EAST INC

Business Name
RENT A CENTER EAST INC

Mailing Address
5501 Headquarters Drive
Plano, TX 75024

Physical Address

Federal Employer ID Number
[redacted]

Single ID Number (SID)
[redacted]

Contact Person
Misty Johnson

Title
Tax Coordinator

Telephone Number
972-801-1429

Social Security Number

File Number
VARIOUS

Audit Control Number
01/21/4888

Email Address
misty.johnson@rentac

Fax

Date Case Opened
5/6/2010

Date Case Closed

WinDRS Reference ID
[redacted]

WinDRS Case State
In Progress

Ownership Type
1

NAICS Code
532299

NAICS Code Description
Rental and Leasing Services
All Other Consumer Goods Rental

Audit Details

Tax Type
Sales Tax

Audit Source
Independently Selected

Audit Method

Audit WIP Status
Case closed

Activity Code
6021

Audit Source Reference Number
INDEPENDEN

Gross Receipts Income

Tax Type Code
21

Number of Locations Audited
81

Refund Amount Requested

Estimated Completion Date

Beginning Period
4/1/2007

Ending Period
10/31/2010

Original Statute of Limitations
5/20/2010

Extended SOL Date
4/30/2012

Taxpayer Requested Refund Received Electronic Data

Audit Findings

Audit Start Date
5/6/2010

Audit Completed On
4/18/2012

Audit Billing Date
4/30/2012

Interest Calculated To Date
5/30/2012

Tax
767,004.50

Interest
106,154.80

Penalty
92,103.42

Total
965,262.72

Valuation Change
0.00

Taxpayer Acceptance
Agreed Not Agreed X Protested

Assigned Auditors

Field ID	Auditor's Name	Percentage	Total Hours
0300	Dawn Taylor	100	200
0295	Jack L. Cain	✓	184

SCDOR

P.O. Box 125
Columbia, SC 29214

April 30, 2012

RENT A CENTER EAST INC
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 10/31/2010
File #: various
Audit #: 01/21/4888
Response Date: 07/30/2012

Dear Misty:

The Department's audit of the above referenced tax return(s) has been completed. Enclosed is the audit report which explains our **Proposed Assessment.**

If you agree with the changes detailed in the enclosed report, the balance on Form AS-54 should be remitted to this office within 30 days from the date of this letter. Otherwise, additional interest, and penalties, if applicable, will accrue. Please include a copy of the AS-54 Distribution, or, Processing Report with your check to insure proper processing.

If you agree with the Department's adjustments, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC 870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

If you disagree with any of the adjustments of tax, interest, or penalties that have been proposed by the Department, a written protest must be submitted to this office by the response date. Enclosed is an information guide (CID-6) which explains the information that must be included in your protest. The protest may be submitted on the enclosed form or by letter.

If you do not respond to this letter by the response date, you will have waived your right to appeal the proposed assessment and the Department will issue the final assessment and begin collection action.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,
Columbia Taxpayer Service Center

Dawn Taylor
Foreign Tax Auditor
taylorde@sctax.org
(803) 898-5618

SCDOR

C-245
Rev. 08/17/01-TM

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax Coordinator RENT A CENTER EAST INC 5501 Headquarters Drive Plano, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4888 Telephone #: 972-801-1429 Fax #:

Audit periods: From 04/01/2007 To 10/31/2010

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

SCDOR

SC-870
Rev. 08/03/01-TM

WAIVER OF RESTRICTION ON ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF OVERASSESSMENT

Misty Johnson
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Increase (Decrease) in Tax, Interest and Penalties

Tax	Interest	Penalty	Total
767,004.50	106,154.80	92,103.42	965,262.72

Interest and Penalty computed through: 05/30/2012
This Information was prepared by: Telephone: (803) 898-5618

CONSENT TO ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF REFUND DETERMINATION

I have read and understand the instructions on page two of this form. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

SCDOR

SC-870
Reverse
Rev. 08/03/01-TM

Waiver of Restrictions on Assessment and Collection of Additional Tax or Acceptance of overassessment

General Information & Instructions

IMPORTANT: By signing this form, the taxpayer (1) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does **not** affect your right to file a claim for refund and it does **not** prevent the Department of Revenue from assessing additional tax found to be due at a later date.

NOTE: If you wish to give up your right to file a claim for refund and prevent the Department of Revenue from assessing additional amounts at a later date, a Form SC870AD should be executed in lieu of this SC870.

CLAIM FOR REFUND
Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the returns was filed, or two years from the date of the payment of the tax, whichever is later. See SC Information Guide OGC-25 for more information about his claim for refund procedure.

EXECUTING THIS FORM
If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, a personal administrator or trustee) Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An Attorney , CPA, or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

GENERAL INFORMATION
We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects your income tax return(s), amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

SOUTH CAROLINA DEPARTMENT OF REVENUE
SC DOR
Audit Services

FINAL

TAXPAYER INFORMATION

Taxpayer ID	Folder ID	FEIN
[redacted]	RENT A CENTER EAST INC	[redacted]

Legal Name	DBA
RENT A CENTER EAST INC	RENT A CENTER EAST INC
Mailing Address 1	**Record Location 1**
5501 Headquarters Drive Plano, TX 75024	5501 Headquarters Drive Plano, TX 75024
Contact Person	**E-Mail**
Misty Johnson	misty.johnson@rentacenter.com

Title	Telephone	Fax	No.Locations
Tax Coordinator	972-801-1429		81

Date Case Started	Date Case Completed	Taxpayer 1	
05/06/2010	04/18/2012		
Taxpayer 2	**Taxpayer 3**	**Taxpayer 4**	**Taxpayer 5**

SALES TAX AUDIT INFORMATION

Business Name	License Number	Audit Control Number
RENT A CENTER EAST INC	various	01/21/4888
Location Address 1	**Location ID**	**Tax Type**
		Sales Tax
Location Address 2	**County Code**	**City Code**
Type of Ownership / **Ownership Other**	**Date Audit Started**	**Date Audit Completed**
Corporation	05/06/2010	04/18/2012

Beginning Period	Ending Period	Reporting Interval	Within City Limits	SIC Code
04/01/2007	10/31/2010	Monthly	N	532299

Auditor ID 1	Auditor Name 1	Percent 1	Hours 1	Business Category
0088	Jack L. Cain	Ø	189	Rental and Leasing Services
Auditor ID 2	**Auditor Name 2**	**Percent 2**	**Hours 2**	**Type of Business**
0300	Dawn Taylor	100	192.50	All Other Consumer Goods Rental
Auditor ID 3	**Auditor Name 3**	**Percent 3**	**Hours 3**	**Audit Status**
				Case closed

Audit 1	Audit 2	Audit 3	Audit 4	Audit 5

Schedules Used
Deductions 100%.scd;Use - Expense Projection.scd;Use - Fixed Assets 100%.scd

Report Date	Interest & Penalty Date	Tax	Interest	Penalty	Total
04/30/2012	05/30/2012	767,004.50	106,154.80	92,103.42	965,262.72

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: XX-XXX4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Distribution Report [6320]

AS-54-DI
All Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
1	34-2726	1002S		2,014.46	285.95	243.70	2,544.11	
2	34-2728	1007S		2,443.39	310.14	282.40	3,035.93	
3	34-2728	1008S		2,857.43	236.17	260.96	3,354.56	
4	34-2728	1010S		3,364.62	464.10	402.28	4,230.88	
5	34-2728	1012S		895.57	80.34	90.80	1,166.71	
6	34-2728	1018S		2,384.54	301.75	270.08	2,956.37	6
7	34-2728	1021S		3,890.75	524.86	457.00	4,872.61	7
8	34-2728	1024S		1,837.64	258.97	221.38	2,317.99	8
9	34-2728	1025S		6.60	0.00	0.33	6.93	9
10	34-2728	1026S		11,858.72	1,663.16	1,424.51	14,946.39	10
11	34-2728	1038S		2,753.74	345.03	310.19	3,408.96	11
12	34-2728	1043S		1,900.31	160.03	175.07	2,235.41	12
13	34-2728	1046S		2,572.41	336.95	299.01	3,208.37	13

SCDOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINAL

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Code

Distribution Report [6320]

AS-54-DIS
All Taxe

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
14	34-2721	2054		902.03	183.98	137.10	1,223.11	14
15	34-2721	2057		1,995.00	275.58	237.58	2,508.12	15
16	34-2721	2062		556.26	38.96	47.29	642.51	16
17	34-2721	2103		558.43	131.32	93.58	783.33	17
18	34-2721	2130		3,085.04	431.80	376.25	3,893.09	18
19	34-2721	2133		1,673.88	254.84	211.01	2,139.53	19
20	34-2721	2139		993.07	80.01	91.57	1,164.65	20
21	34-2721	2160		9,586.68	1,318.59	1,138.67	12,043.94	21
22	34-2721	2200		3,464.40	526.10	435.71	4,416.21	22
23	34-2721	2208		2,941.07	410.47	352.30	3,703.84	23
24	34-2721	2286		3,578.50	519.85	438.88	4,537.23	24
25	34-2721	2330		358.40	25.06	30.45	413.91	25
26	34-2721	2342		2,138.57	319.40	266.62	2,724.59	26

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: XX-xxx4387
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Distribution Report [6320]

AS-54-DI
All Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
27	34-2721	2380		544.65	37.05	45.77	627.48	
28	34-2721	2392		1,657.07	320.39	243.13	2,220.59	
29	34-2721	2400		475.68	33.45	40.53	549.66	
30	34-2721	2463		1,889.72	276.44	232.69	2,398.85	
31	34-2721	2470		398.27	28.21	34.02	460.50	
32	34-2721	2498		389.42	26.14	32.53	448.09	3
33	34-2721	2585		2,089.22	301.34	255.13	2,645.69	3
34	34-2721	2588		2,442.34	413.61	328.94	3,184.89	34
35	34-2721	2600		3,011.81	448.00	374.59	3,834.40	35
36	34-2740	2615X		2,279.68	178.97	203.48	2,662.13	36
37	34-2721	2656		3,644.04	496.42	428.27	4,568.73	37
38	34-2721	2686		348.68	24.81	29.84	403.33	38
39	34-2721	2876		2,392.86	337.25	288.29	3,018.40	39

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Distribution Report [6320]

AS-54-DIS
All Taxe

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
40	34-2721	2880		5,379.88	814.93	676.50	6,871.31	
41	34-2721	2940		2,543.08	319.83	287.06	3,149.97	
42	34-2721	2972		3,044.76	450.99	377.73	3,873.48	
43	34-2730	5101		0.00	0.00	0.00	0.00	
44	34-2730	5111		363.40	25.06	30.70	419.16	
45	34-2730	5131		2,022.57	279.45	240.85	2,542.87	45
46	34-2730	5140		2,089.22	301.34	255.13	2,645.69	46
47	34-2730	5161		5,111.48	846.51	678.86	6,636.84	47
48	34-2730	5170		1,770.50	173.81	175.43	2,119.74	48
49	34-2730	5261		5,525.52	471.52	512.05	6,509.09	49
50	34-2730	5320		5,235.10	702.01	612.80	6,549.91	50
51	14-4701	SALE6		645,107.27	89,140.27	76,825.50	811,073.04	51
52	14-4702	USE6		(3,453.13)	223.80	598.93	(2,630.40)	52
Total (52)				767,004.50	108,154.80	92,103.42	965,262.72	

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINA

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: XX-XXX4387 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

Billing Summary

AS-54-G
All Taxe

Audit: Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Tax Type	Tax	Interest	Penalty	Total	
1	Aiken Cnty CP 02	2,014.46	285.95	243.70	2,544.11	1
2	Barnwell Cnty LO 06	902.03	183.98	137.10	1,223.11	2
3	Beaufort Cnty T 07	2,443.39	310.14	282.40	3,035.93	3
4	Berkeley Cnty LO 08	7,543.24	1,104.65	929.50	9,577.39	4
5	Berkeley Cnty T 08	2,857.43	236.17	260.96	3,354.56	5
6	Charleston Cnty LO 10	6,729.08	928.22	804.52	8,461.82	6
7	Charleston Cnty SD	0.00	0.00	0.00	0.00	7
8	Charleston Cnty T 10	3,364.52	464.10	402.26	4,230.88	8
9	Cherokee Cnty LO 11	358.40	25.06	30.45	413.91	9
10	Cherokee Cnty SD 11	363.40	25.08	30.70	419.16	10
11	Chester Cnty LO 12	993.07	80.01	91.57	1,164.65	11
12	Chester Cnty CP 12	995.57	80.34	90.80	1,166.71	12
13	Chesterfield Cnty LO 13	2,022.56	279.45	240.85	2,542.86	13
14	Chesterfield Cnty SD 13	2,022.57	279.45	240.85	2,542.87	14
15	Clarendon Cnty LO 14	2,089.22	301.34	255.13	2,645.69	15
16	Clarendon Cnty SD 14	2,089.22	301.34	255.13	2,645.69	16
17	Colleton Cnty LO 15	2,543.08	319.83	287.06	3,149.97	17
18	Darlington Cnty LO 16	5,111.47	846.49	678.84	6,636.80	18
19	Darlington Cnty SD 16	5,111.48	846.51	678.85	6,636.84	19

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Billing Summary

AS-54-(
All Tax

	Tax Type	Tax	Interest	Penalty	Total	
20	Dillon Cnty LO 17	2,941.07	410.47	352.30	3,703.84	20
21	Dillon Cnty SD 17	1,770.50	173.81	175.43	2,119.74	21
22	Dorchester Cnty T 18	2,384.54	301.75	270.08	2,956.37	22
23	Fairfield Cnty LO 20	3,044.76	450.99	377.73	3,873.48	23
24	Florence Cnty LO 21	3,976.77	548.08	472.90	4,997.73	24
25	Florence Cnty CP 21	3,890.75	524.86	457.00	4,872.61	25
26	Greenwood Cnty CP 24	1,837.64	258.97	221.38	2,317.99	26
27	Hampton Cnty LO 25	544.66	37.08	45.77	627.48	27
28	Hampton Cnty CP 25	6.60	0.00	0.33	6.93	28
29	Myrtle Beach Tourism	2,279.68	178.97	203.48	2,662.13	29
30	Horry Cnty CP 26	11,858.72	1,683.16	1,424.51	14,946.39	30
31	Horry Cnty SD 26	5,525.52	471.52	512.05	6,509.09	31
32	Kershaw Cnty LO 28	558.43	131.32	93.58	783.33	32
33	Laurens Cnty LO 30	389.42	26.14	32.53	448.09	33
34	Lexington Cnty SD 32	5,235.10	702.01	612.80	6,549.91	34
35	Marion Cnty LO 34	2,442.34	413.61	328.94	3,184.89	35
36	Marlboro Cnty LO 35	556.26	38.96	47.29	642.51	36
37	Orangeburg Cnty CP 38	2,753.74	345.03	310.19	3,408.96	37
38	Richland Cnty LO 40	9,586.68	1,318.59	1,138.67	12,043.94	38
39	Saluda Cnty LO 41	1,995.00	275.56	237.56	2,508.12	39
40	Sumter Cnty LO 43	5,379.88	814.93	676.50	6,871.31	40

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: XX-XXX4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

AS-54
All Tax

Billing Summary

	Tax Type	Tax	Interest	Penalty	Total
41	Sumter Cnty CP 43	1,900.31	160.03	175.07	2,235.41
42	Williamsburg Cnty LO 45	2,365.40	309.89	273.22	2,948.51
43	York Cnty CP 46	2,572.41	336.85	299.01	3,208.37
44	Sales Tax	645,107.27	89,140.27	76,825.50	811,073.04
45	Use Tax	(3,453.13)	223.80	598.93	(2,630.40)
	Total (45)	767,004.50	106,154.80	92,103.42	965,262.72

RENT A CENTER EAST INC
6501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

AS-
All Tax

Billing Report for Sales Tax [SALE6]

Audit: Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Period	Measure	Tax Due	Interest	Negligence	Total
1	04/30/2007	251,553.34	12,577.67	3,394.21	2,325.99	18,297.87
2	05/31/2007	259,129.63	12,956.48	3,388.66	2,342.15	18,687.29
3	06/30/2007	283,145.36	16,988.72	4,302.77	3,000.82	24,292.31
4	07/31/2007	251,642.77	15,098.57	3,695.94	2,602.90	21,397.41
5	08/31/2007	262,676.41	15,760.58	3,725.18	2,650.61	22,136.35
6	09/30/2007	230,278.87	13,816.73	3,146.33	2,264.00	19,227.06
7	10/31/2007	238,250.88	14,295.05	3,144.08	2,286.79	19,725.92
8	11/30/2007	245,469.50	14,728.17	3,121.59	2,297.20	20,146.96
9	12/31/2007	251,129.40	15,067.76	3,073.08	2,289.93	20,430.77
10	01/31/2008	248,836.23	14,930.17	2,945.64	2,219.33	20,095.14
11	02/29/2008	248,848.77	14,930.93	2,846.92	2,170.01	19,947.86
12	03/31/2008	249,743.69	14,984.62	2,758.46	2,128.46	19,871.54
13	04/30/2008	240,962.89	14,457.77	2,580.30	2,013.04	19,051.11
14	05/31/2008	263,141.76	15,788.51	2,723.50	2,151.18	20,863.19
15	06/30/2008	230,997.39	13,859.84	2,317.69	1,851.84	18,029.37
16	07/31/2008	240,640.32	14,438.42	2,345.54	1,894.69	18,678.65
17	08/31/2008	252,562.94	15,153.78	2,382.51	1,948.94	19,485.23
18	09/30/2008	220,110.04	13,206.60	2,009.71	1,665.19	16,881.50
19	10/31/2008	237,318.34	14,239.10	2,083.69	1,753.80	18,076.59
20	11/30/2008	214,472.94	12,868.38	1,805.94	1,546.39	16,220.71
21	12/31/2008	219,376.29	13,162.58	1,784.07	1,550.16	16,496.81
22	01/31/2009	233,425.86	14,005.55	1,830.93	1,615.74	17,452.22
23	02/28/2009	196,158.90	11,769.53	1,487.70	1,332.33	14,589.56
24	03/31/2009	199,178.43	11,950.71	1,460.87	1,327.97	14,739.55
25	04/30/2009	184,675.02	11,080.50	1,313.70	1,210.88	13,605.08
26	05/31/2009	216,562.92	12,993.78	1,488.08	1,393.73	15,875.59
27	06/30/2009	198,672.49	11,920.35	1,324.45	1,258.24	14,503.04
28	07/31/2009	206,761.71	12,405.70	1,331.62	1,286.10	15,023.42
29	08/31/2009	201,096.45	12,065.79	1,248.38	1,227.48	14,541.65
30	09/30/2009	190,220.71	11,413.24	1,140.90	1,141.11	13,695.25
31	10/31/2009	216,930.16	13,015.81	1,252.54	1,277.06	15,545.41
32	11/30/2009	185,300.20	11,118.01	1,028.58	1,070.19	13,216.78
33	12/31/2009	204,563.61	12,273.82	1,091.50	1,159.44	14,524.76
34	01/31/2010	326,328.27	19,579.70	1,664.24	1,811.11	23,055.05
35	02/28/2010	314,998.14	18,899.89	1,543.64	1,716.81	22,160.34
36	03/31/2010	327,093.03	19,625.58	1,535.55	1,749.05	22,910.18
37	04/30/2010	355,693.13	21,341.59	1,594.29	1,864.22	24,800.10
38	05/31/2010	321,417.15	19,285.03	1,368.10	1,648.30	22,301.43

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: xx-xxx4367 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Coc

AS-
All Tax

Billing Report for Sales Tax [SALE6]

	Period	Measure	Tax Due	Interest	Negligence	Total
39	06/30/2010	326,337.88	19,580.27	1,322.52	1,640.27	22,543.06
40	07/31/2010	346,592.84	20,795.57	1,329.30	1,704.43	23,829.30
41	08/31/2010	301,378.88	18,082.73	1,090.66	1,449.47	20,622.86
42	09/30/2010	308,799.34	18,527.96	1,053.04	1,452.92	21,033.92
43	10/31/2010	334,428.89	20,065.73	1,063.89	1,535.23	22,664.85
Total (43)		10,836,901.77	645,107.27	89,140.27	76,825.50	811,073.04

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: XX-XXX4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Code

AS-54-PE
All Taxe

Penalty Detail for Sales Tax [SALE6]

	Period	Negligence	Total
1	04/30/2007	2,325.99	2,325.99
2	05/31/2007	2,342.15	2,342.15
3	06/30/2007	3,000.82	3,000.82
4	07/31/2007	2,602.90	2,602.90
5	08/31/2007	2,650.61	2,650.61
6	09/30/2007	2,264.00	2,264.00
7	10/31/2007	2,286.79	2,286.79
8	11/30/2007	2,297.20	2,297.20
9	12/31/2007	2,289.93	2,289.93
10	01/31/2008	2,219.33	2,219.33
11	02/29/2008	2,170.01	2,170.01
12	03/31/2008	2,128.46	2,128.46
13	04/30/2008	2,013.04	2,013.04
14	05/31/2008	2,151.18	2,151.18
15	06/30/2008	1,851.84	1,851.84
16	07/31/2008	1,894.69	1,894.69
17	08/31/2008	1,948.94	1,948.94
18	09/30/2008	1,665.19	1,665.19
19	10/31/2008	1,753.80	1,753.80
20	11/30/2008	1,546.39	1,546.39
21	12/31/2008	1,550.16	1,550.16
22	01/31/2009	1,615.74	1,615.74
23	02/28/2009	1,332.33	1,332.33
24	03/31/2009	1,327.97	1,327.97
25	04/30/2009	1,210.88	1,210.88
26	05/31/2009	1,393.73	1,393.73
27	06/30/2009	1,258.24	1,258.24
28	07/31/2009	1,286.10	1,286.10
29	08/31/2009	1,227.48	1,227.48
30	09/30/2009	1,141.11	1,141.11
31	10/31/2009	1,277.06	1,277.06
32	11/30/2009	1,070.19	1,070.19
33	12/31/2009	1,159.44	1,159.44
34	01/31/2010	1,811.11	1,811.11
35	02/28/2010	1,716.81	1,716.81
36	03/31/2010	1,749.05	1,749.05
37	04/30/2010	1,864.22	1,864.22
38	05/31/2010	1,648.30	1,648.30

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: XX-XXX4367 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

Penalty Detail for Sales Tax [SALE6]

AS-54-PE
All Taxe

	Period	Negligence	Total
39	08/30/2010	1,640.27	1,640.27
40	07/31/2010	1,704.43	1,704.43
41	08/31/2010	1,449.47	1,449.47
42	09/30/2010	1,452.92	1,452.92
43	10/31/2010	1,535.23	1,535.23
Total (43)		76,825.50	76,825.50

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4387
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Billing Report for Use Tax [USE]

AS-
All Tax

Audit: Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Period	Measure	Tax Due	Interest	Negligence	Total
1	04/30/2007	(1,593.10)	(79.65)	(7.36)	7.66	(79.35)
2	05/31/2007	3,831.83	191.59	50.12	34.64	276.35
3	06/30/2007	(737.11)	(44.23)	(3.69)	4.06	(43.86)
4	07/31/2007	1,425.14	85.51	20.96	14.76	121.23
5	08/31/2007	1,172.35	70.34	16.63	11.83	98.80
6	09/30/2007	1,615.14	96.91	22.07	15.88	134.86
7	10/31/2007	1,315.94	78.96	17.37	12.63	108.96
8	11/30/2007	1,497.72	89.86	19.05	14.02	122.93
9	12/31/2007	1,615.14	96.91	19.76	14.73	131.40
10	01/31/2008	1,615.14	96.91	19.12	14.41	130.44
11	02/29/2008	1,615.14	96.91	18.48	14.09	129.48
12	03/31/2008	1,530.14	91.81	16.90	13.04	121.75
13	04/30/2008	1,615.14	96.91	17.28	13.49	127.68
14	05/31/2008	(5,155.14)	(309.31)	(12.89)	21.91	(300.29)
15	06/30/2008	1,065.14	63.91	10.68	8.54	83.13
16	07/31/2008	(441.90)	(26.51)	(1.02)	1.84	(25.69)
17	08/31/2008	(1,121.72)	(67.30)	(2.42)	4.57	(65.15)
18	09/30/2008	(2,754.86)	(165.29)	(5.61)	11.07	(159.83)
19	10/31/2008	705.49	42.33	6.20	5.22	53.75
20	11/30/2008	(5,614.10)	(336.85)	(9.65)	21.67	(324.83)
21	12/31/2008	2,758.74	165.52	22.43	19.49	207.44
22	01/31/2009	6.39	0.38	0.00	0.02	0.40
23	02/28/2009	365.14	21.91	2.75	2.47	27.13
24	03/31/2009	(2,240.94)	(134.46)	(2.98)	8.21	(129.23)
25	04/30/2009	(3,311.46)	(198.69)	(4.24)	12.05	(190.88)
26	05/31/2009	(1,744.55)	(104.67)	(2.14)	6.30	(100.51)
27	06/30/2009	1,346.98	80.82	8.98	8.53	98.33
28	07/31/2009	1,575.68	94.54	10.14	9.80	114.48
29	08/31/2009	(1,303.26)	(78.20)	(1.41)	4.62	(74.99)
30	09/30/2009	(917.36)	(55.04)	(0.95)	3.23	(52.76)
31	10/31/2009	(19,622.55)	(1,177.35)	(19.15)	68.44	(1,128.06)
32	11/30/2009	(946.61)	(56.80)	(0.87)	3.28	(54.39)
33	12/31/2009	(17,042.43)	(1,022.55)	(14.90)	58.58	(978.87)
34	01/31/2010	(2,869.86)	(172.19)	(2.35)	9.78	(164.76)
35	02/28/2010	(20,009.14)	(1,200.55)	(15.47)	67.76	(1,148.26)
36	03/31/2010	1,590.89	95.44	7.46	8.50	111.40
37	04/30/2010	1,337.66	80.26	6.00	7.01	93.27
38	05/31/2010	1,056.64	63.40	4.49	5.42	73.31

SCDOR

SOUTH CAROLINA DEPARTMENT OF REVENUE
Audit Services

FINAL

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: xx-xxx4367 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code:

AS-5
All Taxe

Billing Report for Use Tax [USE]

	Period	Measure	Tax Due	Interest	Negligence	Total
39	06/30/2010	1,615.14	96.91	6.56	8.13	111.60
40	07/31/2010	(534.86)	(32.09)	(0.28)	1.74	(30.63)
41	08/31/2010	1,615.14	96.91	5.84	7.77	110.52
42	09/30/2010	995.14	59.71	3.40	4.69	67.80
43	10/31/2010	(4,101.04)	(246.06)	(1.49)	13.05	(234.50)
Total (43)		(57,179.20)	(3,453.13)	223.80	598.93	(2,630.40)

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

AS-54-PE
All Taxe

Penalty Detail for Use Tax [USE]

	Period	Negligence	Total
1	04/30/2007	7.66	7.66
2	05/31/2007	34.64	34.64
3	08/30/2007	4.06	4.06
4	07/31/2007	14.76	14.76
5	08/31/2007	11.83	11.83
6	09/30/2007	15.88	15.88
7	10/31/2007	12.63	12.63
8	11/30/2007	14.02	14.02
9	12/31/2007	14.73	14.73
10	01/31/2008	14.41	14.41
11	02/29/2008	14.09	14.09
12	03/31/2008	13.04	13.04
13	04/30/2008	13.49	13.49
14	05/31/2008	21.91	21.91
15	06/30/2008	8.54	8.54
16	07/31/2008	1.84	1.84
17	08/31/2008	4.57	4.57
18	09/30/2008	11.07	11.07
19	10/31/2008	5.22	5.22
20	11/30/2008	21.67	21.67
21	12/31/2008	19.49	19.49
22	01/31/2009	0.02	0.02
23	02/28/2009	2.47	2.47
24	03/31/2009	8.21	8.21
25	04/30/2009	12.05	12.05
26	05/31/2009	6.30	6.30
27	06/30/2009	8.53	8.53
28	07/31/2009	9.80	9.80
29	08/31/2009	4.62	4.62
30	09/30/2009	3.23	3.23
31	10/31/2009	68.44	68.44
32	11/30/2009	3.28	3.28
33	12/31/2009	58.58	58.58
34	01/31/2010	9.78	9.78
35	02/28/2010	67.76	67.76
36	03/31/2010	8.50	8.50
37	04/30/2010	7.01	7.01
38	05/31/2010	5.42	5.42

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: xx-xxx4387 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

Penalty Detail for Use Tax [USE]

AS-54-PE
All Taxe

	Period	Negligence	Total
39	06/30/2010	8.13	8.13
40	07/31/2010	1.74	1.74
41	08/31/2010	7.77	7.77
42	09/30/2010	4.69	4.69
43	10/31/2010	13.05	13.05
Total (43)		598.93	598.93

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Filing Detail

AS-54-Fil
All Tax

	Last Day of Period	Due Date	Date Filed	Negligence
1	04/30/2007	05/21/2007	05/21/2007	X
2	05/31/2007	06/20/2007	06/20/2007	X
3	06/30/2007	07/20/2007	07/20/2007	X
4	07/31/2007	08/20/2007	08/20/2007	X
5	08/31/2007	09/20/2007	09/20/2007	X
6	09/30/2007	10/22/2007	10/22/2007	X
7	10/31/2007	11/20/2007	11/20/2007	X
8	11/30/2007	12/20/2007	12/20/2007	X
9	12/31/2007	01/22/2008	01/22/2008	X
10	01/31/2008	02/20/2008	02/20/2008	X
11	02/29/2008	03/20/2008	03/20/2008	X
12	03/31/2008	04/21/2008	04/21/2008	X
13	04/30/2008	05/20/2008	05/20/2008	X
14	05/31/2008	06/20/2008	06/20/2008	X
15	06/30/2008	07/21/2008	07/21/2008	X
16	07/31/2008	08/20/2008	08/20/2008	X
17	08/31/2008	09/22/2008	09/22/2008	X
18	09/30/2008	10/20/2008	10/20/2008	X
19	10/31/2008	11/20/2008	11/20/2008	X
20	11/30/2008	12/22/2008	12/22/2008	X
21	12/31/2008	01/20/2009	01/20/2009	X
22	01/31/2009	02/20/2009	02/20/2009	X
23	02/28/2009	03/20/2009	03/20/2009	X
24	03/31/2009	04/20/2009	04/20/2009	X
25	04/30/2009	05/20/2009	05/20/2009	X
26	05/31/2009	06/22/2009	06/22/2009	X
27	06/30/2009	07/20/2009	07/20/2009	X
28	07/31/2009	08/20/2009	08/20/2009	X
29	08/31/2009	09/21/2009	09/21/2009	X
30	09/30/2009	10/20/2009	10/20/2009	X
31	10/31/2009	11/20/2009	11/20/2009	X
32	11/30/2009	12/21/2009	12/21/2009	X
33	12/31/2009	01/20/2010	01/20/2010	X
34	01/31/2010	02/22/2010	02/22/2010	X
35	02/28/2010	03/22/2010	03/22/2010	X
36	03/31/2010	04/20/2010	04/20/2010	X
37	04/30/2010	05/20/2010	05/20/2010	X
38	05/31/2010	06/21/2010	06/21/2010	X
39	06/30/2010	07/20/2010	07/20/2010	X
40	07/31/2010	08/20/2010	08/20/2010	X

RENT A CENTER EAST INC 5501 Headquarters Drive, Plano, TX 75024 RENT A CENTER EAST INC	SID: [redacted] FEIN/SSN: xx-xxx4367 File#: various ACN: 01/21/4888	Period: 04/01/2007 thru 10/31/2010 (43 Mths) Auditor: Jack L. Cain 0088 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

AS-54-FIL
All Taxe

Filing Detail

	Last Day of Period	Due Date	Date Filed	Negligence
41	08/31/2010	09/20/2010	09/20/2010	X
42	09/30/2010	10/20/2010	10/20/2010	X
43	10/31/2010	11/22/2010	11/22/2010	X
Total (43)				

SOUTH CAROLINA DEPARTMENT OF REVENUE
Audit Services

SCDOR

FINA

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

GAL Distribution Report

AS-54-D
All Taxe

	G/L Code	Tax Code	Local Name	Tax	Normal Interest	Interest Billed/Paid	GAL Portion	
1	34-2726	1002S	Aiken Cnty CP	2,014.46	285.95	285.95	0.00	
2	34-2728	1007S	Beaufort Cnty TR	2,443.39	306.79	310.14	3.35	
3	34-2728	1008S	Berkeley Cnty TR	2,857.43	236.17	236.17	0.00	
4	34-2728	1010S	Charleston Cnty TR	3,384.52	462.72	464.10	1.38	
5	34-2726	1012S	Chester Cnty CP	995.67	79.81	80.34	0.53	
6	34-2728	1018S	Dorchester Cnty TR	2,384.54	301.75	301.75	0.00	
7	34-2726	1021S	Florence Cnty CP	3,890.75	524.86	524.86	0.00	
8	34-2726	1024S	Greenwood Cnty CP	1,837.64	258.97	258.97	0.00	
9	34-2726	1025S	Hampton Cnty CP	6.60	0.00	0.00	0.00	
10	34-2726	1026S	Horry Cnty CP	11,858.72	1,663.16	1,663.16	0.00	1
11	34-2726	1038S	Orangeburg Cnty CP	2,753.74	345.03	345.03	0.00	1
12	34-2726	1043S	Sumter Cnty CP	1,900.31	160.03	160.03	0.00	1
13	34-2726	1046S	York Cnty CP	2,572.41	335.67	336.95	1.28	1
14	34-2721	2054	Barnwell	902.03	183.98	183.98	0.00	1
15	34-2721	2057	Batesburg 41	1,995.00	275.56	275.56	0.00	1
16	34-2721	2082	Bennettsville	558.26	38.96	38.96	0.00	1
17	34-2721	2103	Camden	558.43	131.32	131.32	0.00	1
18	34-2721	2130	Charleston 10	3,085.04	423.45	431.80	8.35	1
19	34-2721	2133	Cheraw	1,673.88	254.64	254.64	0.00	1
20	34-2721	2139	Chester	993.07	78.57	80.01	1.44	2
21	34-2721	2160	Columbia 40	9,586.68	1,318.59	1,318.59	0.00	2
22	34-2721	2200	Darlington	3,454.40	526.10	526.10	0.00	2
23	34-2721	2208	Dillon	2,941.07	410.47	410.47	0.00	2
24	34-2721	2286	Florence	3,578.50	519.85	519.85	0.00	2
25	34-2721	2330	Gaffney	358.40	25.06	25.06	0.00	2
26	34-2721	2342	Goose Creek	2,138.57	319.40	319.40	0.00	2
27	34-2721	2380	Hampton	544.65	37.06	37.06	0.00	2
28	34-2721	2392	Hartsville	1,657.07	320.39	320.39	0.00	2
29	34-2721	2400	Hemingway	475.68	33.45	33.45	0.00	2
30	34-2721	2463	Kingstree	1,889.72	276.44	276.44	0.00	3
31	34-2721	2470	Lake City	398.27	28.21	28.21	0.00	3
32	34-2721	2498	Laurens	389.42	26.14	26.14	0.00	3
33	34-2721	2585	Manning	2,089.22	301.34	301.34	0.00	3
34	34-2721	2588	Marion	2,442.34	413.61	413.61	0.00	3
35	34-2721	2600	Moncks Corner	3,011.81	448.00	448.00	0.00	3
36	34-2740	2615X	Myrtle Beach	2,279.68	178.97	178.97	0.00	3
37	34-2721	2656	N. Charleston 10	3,644.04	502.07	496.42	(5.65)	3
38	34-2721	2686	Pageland	348.68	24.81	24.81	0.00	3
39	34-2721	2876	Summerville 08	2,392.86	337.25	337.25	0.00	3
40	34-2721	2880	Sumter	5,379.88	814.93	814.93	0.00	4

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE
Audit Services

FINA

RENT A CENTER EAST INC
5501 Headquarters Drive, Plano, TX 75024
RENT A CENTER EAST INC

SID: [redacted]
FEIN/SSN: xx-xxx4367
File#: various
ACN: 01/21/4888

Period: 04/01/2007 thru 10/31/2010 (43 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

GAL Distribution Report

AS-54-D
All Tax

	G/L Code	Tax Code	Local Name	Tax	Normal Interest	Interest Billed/Paid	GAL Portion
41	34-2721	2940	Walterboro	2,543.08	319.83	319.83	0.00
42	34-2721	2972	Winnsboro	3,044.76	450.99	450.99	0.00
43	34-2730	5101	Charleston Cnty SD	0.00	0.00	0.00	0.00
44	34-2730	5111	Cherokee Cnty SD	383.40	25.08	25.08	0.00
45	34-2730	5131	Chesterfield Cnty SD	2,022.57	279.45	279.45	0.00
46	34-2730	5140	Clarendon Cnty SD	2,089.22	301.34	301.34	0.00
47	34-2730	5161	Darlington Cnty SD	5,111.48	846.51	846.51	0.00
48	34-2730	5170	Dillon Cnty SD	1,770.50	173.81	173.81	0.00
49	34-2730	5261	Horry Cnty SD	5,525.52	471.52	471.52	0.00
50	34-2730	5320	Lexington Cnty SD	5,235.10	702.01	702.01	0.00
51	14-4701	SALE6	Sales Tax	645,107.27	89,140.27	89,140.27	0.00
52	14-4702	USE6	Use Tax	(3,453.13)	(243.43)	223.80	467.23
Total (52)				787,004.50	105,676.89	108,154.80	477.91

SCDOR

Misty Johnson, Tax Coordinator
RENT A CENTER EAST INC
5501 Headquarters Drive
Plano, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4888

Audit periods: From 04/01/2007 To 10/31/2010

Explanation of Audit Adjustments and Assessments

It was found that during the audit period, the taxpayer did not correctly accrue use tax. They were over-accruing on certain invoices (ex. contractors, non taxable freight, and labor) and not accruing at all on other invoices (ex. supplies, etc.). It was also found that the taxpayer did not tax some rentals, delivery fees, reinstatement fees, prepaid minutes, optional liability waivers, and various other items; all of which should be included in gross proceeds. As all of these transactions were listed as allowable deductions on the sales tax returns; my objection to these items causes the deductions to be substantially overstated.

The negligence penalty was applied because the taxpayer failed to tax numerous items for such a long period of time.

FOR AN ADJUSTMENT TO USE TAX
A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.
SC Code Section 12-36-1310

Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter, except that this additional one percent tax does not apply to amounts taxed pursuant to:
_ Section 12-36-920(A) - accommodations for transients
_ Section 12-36-2110 - items subject to a maximum sales and use tax
_ Section 12-36-910(d)(1) - unprepared food which may be lawfully purchased with United States Department of Agriculture food coupons.
SC Code Section 12-36-1110

Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Schedule AS-36-3 lists all adjustments to use tax individually showing the vendor, the product and purchase price.

FOR AN ADJUSTMENT TO DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

Schedule AS-36-5 lists all adjustments to deductions individually.

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4.

Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

*** Note reduction of interest rate on refunds. Section 72, Proviso 72.17 and Section 89, Proviso 89.142 of 2010 House Bill 4657, Part IB direct the Department to reduce the rate of interest paid on eligible refunds by a total of three percentage points from the above listed rates for refunds paid from July 1, 2010 through June 30, 2011.**

NEGLIGENCE (ALL PERIODS)
If any part of an underpayment of tax or part of a claim for refund of tax is due to negligence or disregard of regulations, there must be added to the tax an amount equal to the sum of five percent of the underpayment and an amount equal to fifty percent of the interest payable under Section 12-54-25. SC Code Section 12-54-43(F)(1)

State of South Carolina
Department of Revenue

P.O. Box 1913
Grapevine, TX 76099
817/488-6159
calnj@sctax.org

May 6, 2010
FEI # XX-XXX4367

RENT A CENTER EAST INC.
5501 HEADQUARTERS DR.
PLANO, TX 75024

Attn: Ms. Amanda Hickerson

This is to confirm our telephone conversation from yesterday;
A) Our appointment for field examination is scheduled for December 6, 2010 at 9:00 a.m. for the purpose of making a routine examination of your books and records covering your South Carolina Sales and Use Tax Returns for the periods ended 3/31/07 through 10/31/10.
B) We have agreed to examine your capital purchases for 100% of the audit period.
We also agreed to examine your routine expense purchases and exempt sales on a sample period basis. As soon as you have decided which locations and periods you wish to examine, please let me know so we can both be in agreement.
C) I will be sending a "Consent to Extend the Time to Assess" form (Waiver) which will extend the time to assess/refund any taxes until 6/30/2011. Please have an officer of your company sign/date prior to 5/20/10. You can either return it to me via regular mail or e-mail.
D) I will also be sending you a copy of our "Taxpayer Bill Of Rights" for your review.

We also talked about your sending capital purchase information to me prior to our appointment date. This should help us lessen the field work time.

If you have any questions, please let me know.

Thank you.

Sincerely,
JLC

Jack L. Caln
Non-Resident Corporate Auditor

cc; File (2)

Enclosure
JLC

T/P NOTES

OWNER NAME	RENT A CENTER EAST INC	FILE #	VARIOUS
DBA NAME	RENT A CENTER EAST	FEI #	[redacted]
LOCATION ADDRESS	VARIOUS	SID #	[redacted]
MAILING ADDRESS	5501 HEADQUARTERS DR. PLANO, TX 75024	W/H #	
CONTACT NAME	MISTY JOHNSTON	CORP #	
TITLE	TAX COORDINATOR	PROP #	
TELEPHONE #	972/801-1429	PREV. AUD PD	
E-MAIL	misty.johnston@rentacenter.com		
CONTACTS-OTHER:	AMANDA HICKERSON TAX MANAGER amanda.hickerson@rentacenter.com 972//801-2694 GENERAL TAX = 972/801-2674		
APPT. DATE	12/6/2010	PREV. AUD $	
AUDIT PERIOD	4/07-10/10	SELECTOR #	INDEPENDENT
WAIVER EXPIRATION	6/30/2011 8/31/2011 10/31/2011 4/30/2012		

REMARKS:
WORKING WITH MISTY JOHNSTON

AUDIT IN CONJUNCTION WITH RENT WAY INC WHICH CLOSED AS OF 12/31/09
AND WAS ROLLED INTO RENT A CENTER INC.
FEI # [redacted]
SID # [redacted]

Dawn E. Taylor

From: Earle Toole
Sent: Monday, December 05, 2011 2:34 PM
To: Dawn E. Taylor
Subject: FW: Audit:RENT A CENTER EAST INC
Attachments: RENT A CENTER EAST INC.TMZ

There were 2 of these rental cases from related companies. Here is the other one.

---Original Message----
From: Jack Cain
Sent: Tuesday, November 01, 2011 7:48 PM
To: Earle Toole
Subject: Audit:RENT A CENTER EAST INC

Earle,
See attached; New auditor may be interested in "ASSETS HOLDING FINAL" AND EXPENSES FINAL HOLDING" AND "T/P NOTES". The assets and expenses are complete and agreed to by taxpayer.
The only thing left is the exempt sales.
Taxpayer is waiting on a call.
Thanks.
Jack

The attached file is a TaxMaster 4 compressed audit file.
DBA: RENT A CENTER EAST INC
Filename: RENT A CENTER EAST INC.TMZ

From: Jack Cain
Sent: Friday, May 07, 2010 11:57 AM
To: 'amanda.hickerson@rentacenter.com'
Subject: South Carolina Sales/Use Tax Audit; Rent A Center

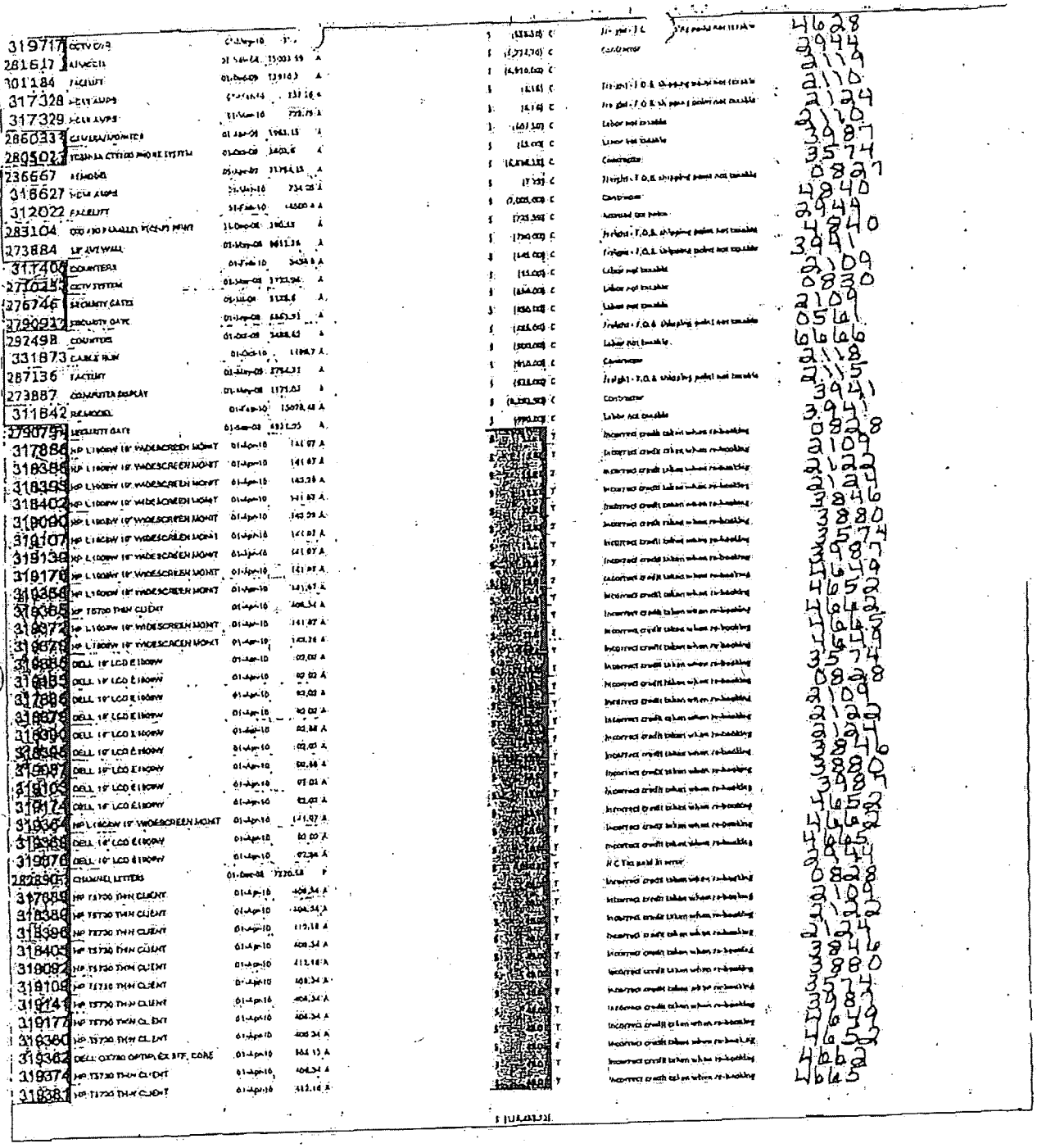
Attachments: RAC APPT LETTER.doc; RAC Consent to Extend (FS-47S.pdf; Bill of Rights.doc

Dear Ms. Hickerson;
As per our telephone conversation yesterday, I have attached our appointment letter, "Consent to Extend the Tax" form, and our "Taxpayer Bill of Rights".
Please review and let me know if you have any questions.
Also, please have the waiver signed/dated and returned to me as soon as you have time. However, I must have it by 5/20/10.
Thanks.
Jack

Jack L. Cain
Non-Resident Corp. Auditor
P.O. Box 1913
Grapevine, TX 76099
Telephone; 817/488-6159
cain]@sctax.org

The information transmitted herein is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender and delete the material from any computer.

Asset	Description	Acq Date	Book $	Notes			
235563	[illegible]	[illegible]	[illegible]				
235586	[illegible]	30-Mar-07	375				
239504	[illegible]	[illegible]	[illegible]				
239340	[illegible]	[illegible]	[illegible]				
235585	[illegible]	[illegible]	[illegible]				
235564	[illegible]	[illegible]	[illegible]				
3011792	REMODEL	01-Dec-09	17701.4	A			
332100	18' AWE WALL	01-Dec-10	3,581.00	A			
294029	18' AWE WALL	30-Nov-09	3,015.33	A			
282886	FACILITY	01-Dec-08	3,519.00	A			
281951	18' AWE WALL	01-Nov-08	3,405.9	A			
2790681	SECURITY GATE	01-Sep-09	3,377.00	A			
291595	SECURITY GATE	01-Sep-09	3,377.00	A			
292864	CABLE RUN	01-Dec-09	1,716.33	A	LABOR NT; 66.33		
292865	VOICE/DATA INSTALL	01-Dec-09	3,007.33	A	LABOR NT; 80.00		
282947	FACILITY	01-Dec-08	6,873.76	A			
257874	COMPRESSOR	01-Mar-07	1,964.18	A			
290873	CCTV SYSTEM INSTALL	01-Nov-09	1,906.33	A			
317472	CCTV SYSTEM	01-Apr-10	3,707.64	A			
293830	SECURITY GATE	01-Nov-09	3,405.33	A	149.34 OVERALLOCATED		
294869	ADJUST LEGIT 134009	01-Dec-09	1,716.33	A			
312086	18' AWE WALL	01-Feb-10	3,575.33	A			
250659	PAINT STORE	01-May-07	3,021.00	A			
2847483	REMODEL	01-Feb-09	7,084.44	A			
295078	CABLE RUN	01-Dec-09	1,433.33	A	LABOR NT		
292851	CABLE RUN	01-Dec-09	1,737.33	A			
2780784	SECURITY GATE	01-Sep-09	3,197.33	A			
291558	CABLE RUN	01-Sep-09	1,790.5	A			
283618	CABLE RUN	01-Dec-08	3,405.9	A			
2827884	REMODEL	01-Dec-09	3,713.33	A			
292866	VOICE/DATA INSTALL	01-Dec-09	1,383.78	A	LABOR NT 97.80		
2841283	CCTV SYSTEM	01-Nov-09	3,454.00	A			
290795	VOICE/DATA INSTALL	01-Nov-09	3,105.14	A			
274243	MAIN DOOR	01-May-07	3,954.3	A			
243348	CABLE RUN	01-Jul-07	3,021.3	A			
240057	FACILITY	01-Nov-07	3,798.33	A			
286832	CABLE RUN	01-May-09	3,380.79	A			
3201831	BURGLAR ALARM SYSTEM	01-Jul-10	3,218.3	A			
240485	TOSHIBA PHONE SYSTEM	30-Nov-07	3,021.4	A			
3201851	MAIN INSTALL	01-Dec-10	3,716.3	A			
3120201	FACILITY	01-Feb-10	3,119.3	A			
287017	COMPUTER DISPLAY	01-May-09	3,113.3	A			
288043	COMPUTER DISPLAY	01-Jun-09	3,113.3	A			
278144	FACILITY	01-Jul-08	3,341.33	A			
3174981	COMPUTER DISPLAY	01-Feb-10	3,713.33	A			
294812	COMPUTER DISPLAY	01-Dec-09	3,47	A			
255355	COMPUTER DISPLAY	01-Oct-07	3,441.18	A			
331869	VOICE/DATA INSTALL	01-Dec-10	3,620.24	A			
250436	REMOVED COMPUTER DISPLAY	01-Nov-07	3,961.3	A			
294028	COMPUTER DISPLAY	01-Nov-09	3,713.24	A	33.67 OVERALLOCATED; 7.33 CONT		
3355761	DUTY ASSET REF DESK	01-Dec-10	3,734.80	A			
274334	DOORS	01-May-08	3,777.33	A			
280230	COMPUTER DISPLAY	01-Dec-08	3,917.41	A			
276725	COMPUTER DISPLAY	01-Nov-08	3,677.33	A			
311336	19' DISPLAY MONITOR	01-Feb-10	3,374.33	A			
332098	19' DISPLAY MONITOR	01-Dec-10	3,620.24	A			
276736	COMPUTER DISPLAY	01-Nov-08	3,713.33	A			
292444	1' CONDUIT	01-Dec-09	3,405.41	A			
329190	CCTV DVR	01-Sep-10	3,544.38	A			
2859725	REMODEL	01-Nov-09	3,377.33	A			
286325	FACILITY	01-Jun-09	3,113.33	A			
290362	36" TV DISPLAY	01-Jul-09	696.1	A			
316829	MOVE ASSET	01-Feb-10	3,116.74	A			
281446	COMPUTER DISPLAY	01-Nov-08	3,113.3	A			
287275	36" FLAT SCREEN TABLE UNIT	01-Jun-09	3,021.33	A			
286383	19' DISPLAY MONITOR	01-Jun-09	3,434.33	A			
309872	VOICE/DATA INSTALL	01-Jan-10	3,419.01	A			
277271	19' TV MONITOR	01-Jul-08	3,720.33	A			
1807976	SECURITY GATE	01-Oct-08	3,405.33	A			
2821511	SECURITY MONITOR	01-Dec-08	3,113.3	A			
275442	COUNTER	01-Jun-08	3,131.33	A			



OPTIONAL LIABILITY WAIVER PROVISION

Rental Agreement No. _____

By signing below, you agree to pay an Optional Liability Waiver fee of _____ with your weekly/semi-monthly/monthly rental payment while this Provision is in effect. By accepting this fee, Rent-A-Center agrees to waive your liability to Rent-A-Center if the property is damaged, destroyed or lost through:

1. Lightning
2. Fire
3. Smoke
4. Windstorm
5. Theft
6. Flood

As used here "theft" means the criminal taking of the rental property from the residence shown in the Agreement by a person or persons making felonious entry through force or violence, as evidenced by visual marks or physical damage to the exterior of the premises at the point of entry. You must supply Rent-A-Center with a police report showing theft of or damage to the rental property.

This Optional Liability Waiver Provision does not apply to loss or damage due to mysterious disappearance, abandonment of the property, moisture, intentional acts or your neglect. Rent-A-Center will waive your liability for damage, destruction or loss only if you have paid all periodic rental payments including the liability waiver fee through the date of loss and have complied with all other terms of your Rental Agreement and the terms of this Optional Liability Waiver Provision.

This Provision will remain in effect until it is canceled. You or Rent-A-Center may terminate this Optional Liability Waiver at any time without notice and the termination will become effective at the end of the current period for which you have paid this Optional Liability Waiver fee. This provision will automatically be canceled if you are more than 14 days past due.

This Optional Liability Waiver Provision is an additional part of the Rental Agreement.

NOTICE: THIS CONTRACT OFFERS, FOR AN ADDITIONAL CHARGE, AN OPTIONAL LIABILITY DAMAGE WAIVER TO COVER YOUR RESPONSIBILITY FOR DAMAGE TO THE PROPERTY. BEFORE DECIDING WHETHER TO PURCHASE THE OPTIONAL LIABILITY WAIVER, YOU MAY WISH TO DETERMINE WHETHER YOUR OWN HOMEOWNERS OR CASUALTY INSURANCE AFFORDS YOU COVERAGE FOR DAMAGE TO THE RENTAL PROPERTY, AND THE AMOUNT OF DEDUCTIBLE UNDER YOUR OWN INSURANCE COVERAGE. THE PURCHASE OF THIS OPTIONAL LIABILITY DAMAGE WAIVER IS NOT MANDATORY AND MAY BE DECLINED

I/We understand that this Optional Liability Waiver Provision is not insurance.

Renter: _____ Date: _____

Renter: _____ Date: _____

I/We decline the Optional Liability Waiver Provision and accept full responsibility for damage, loss or destruction to the property pursuant to the terms of my/our Rental Agreement.

Renter: _____ Date: _____

Renter: _____ Date: _____

LDW

CONSUMER RENTAL-PURCHASE AGREEMENT

Date: _____ Consumer Rental-Purchase Agreement Number: _____

Lessor: _____ Consumer: _____

TERMS OF AGREEMENT: As used in this Agreement, "you" and "your" mean the person(s) signing this Agreement as lessee/renter/consumer; "we" and "our" mean the lessor/owner (the rental company); "property" means the items described in the disclosures; and "lease" means this Consumer Rental-Purchase Agreement including the disclosures.

DESCRIPTION OF PROPERTY:

Item #	Item Description	Serial #	Model #	Condition of Property:

RENTAL TERM: _____ Rental payments are due at the beginning of each term that you choose to rent the property. There are no refunds if you choose to return the property before the end of the term.

CONSUMER RENTAL-PURCHASE DISCLOSURES

TOTAL OF SCHEDULED PAYMENTS: _____ The total of scheduled payments does not include late charges and Optional Liability Damage Waiver fee. See the remainder of your contract for an explanation of these charges.

Number of Payments: _____ payments: the initial rental payment of _____, _____ payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

YOU WILL NOT OWN THE PROPERTY BEING LEASED UNTIL ONE OF THE FOLLOWING EVENTS OCCUR:

(1) YOU MUST MAKE THE NUMBER OF PAYMENTS AND THE TOTAL OF SCHEDULED PAYMENTS, OR

(2) ANYTIME AFTER YOUR FIRST PERIODIC PAYMENT IS MADE, YOU MAY PAY ___ % OF THE DIFFERENCE BETWEEN THE TOTAL OF SCHEDULED PAYMENTS AND THE TOTAL YOU HAVE PAID ON THE ACCOUNT.

CONDITION OF PROPERTY: The property being leased is: _____

RISK OF LOSS AND DAMAGE: You are responsible for the fair market value of the property if and as of the time it is lost, stolen, damaged or destroyed.

INITIAL PAYMENT: Payments are due at the beginning of each term that you choose to lease the property. Your initial payment will include the following charges:

	Rental Payment	Optional Liability Damage Waiver	Tax	Total

RENEWAL PAYMENTS: You are not obligated to renew this Agreement beyond the initial term. However, if you choose to renew this Agreement beyond the initial term, or beyond any subsequent renewal term, you may do so by making an advance rental payment on the _____ of each _____, or you may choose to make advance rental payments on a _____ or _____ basis.

Your first renewal payment is due _____ (Day) _____ (Date)

Payments	Rental Payment	Optional Liability Damage Waiver	Tax	Total
Weekly				
Semi-Monthly				
Monthly				

OTHER CHARGES:

Optional Liability Damage Waiver Fee: _____ /Month, _____ /Semi-Month, _____ /Week

Late Fee: _____ for payments not made within ___ business days of a monthly renewal date. _____ for payments not made within ___ business days of a weekly or semi-monthly renewal date.

PAYMENT OPTIONS: If you choose to acquire ownership, you must rent the property for the number of weeks, semi-months or months shown below. The Total of Payments does not include other charges, such as late payment charges or Optional Liability Damage Waiver fees. You should see the contract for an explanation of these charges.

Weekly If you choose to acquire ownership through weekly rental, you will make _____ payments: the initial rental payment of _____, _____ weekly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

Semi-monthly If you choose to acquire ownership through semi-monthly rental, you will make _____ payments: the initial rental payment of _____, _____ semi-monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

Monthly If you choose to acquire ownership through monthly rental, you will make _____ payments: the initial rental payment of _____, _____ monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

If you choose to renew this Agreement on a frequency different from your initial rental payment term, your total amount will be calculated based on the above amounts and on the number of payments made at each frequency. Free rent allowance will not reduce total rent or purchase option amounts. Sales taxes are subject to changes in the applicable tax rate.

THE CASH PRICE OF THE PROPERTY: _____, plus sales tax.

TYPE OF TRANSACTION: THIS IS A RENTAL TRANSACTION.

REINSTATEMENT: If you fail to make timely periodic payment or payments, you have the right to reinstate the original consumer rental-purchase agreement without losing any rights or options previously acquired under the consumer rental-purchase agreement if both of the following apply: (a) The consumer rental-purchase agreement is not more than 60 days in default, and (b) One periodic payment has been missed and you have surrendered the item to us, if requested by us, during the time in which payments were missed. As a condition precedent to reinstatement of the consumer rental-purchase agreement, you will be charged the outstanding balance of any accrued payments and delinquency charges. If reinstatement occurs, we shall provide you with either the same item leased by you prior to reinstatement or a substitute item of comparable quality and condition.

TERMINATION: You may terminate the consumer rental-purchase agreement without penalty by voluntarily surrendering or returning the goods in good repair, reasonable wear and tear excepted, along with any past due rental payments at any time.

WARRANTY AND MAINTENANCE: We are responsible for maintaining or servicing the goods while they are being rented. We will not be responsible for the costs of the results of any unauthorized repairs or damage caused by improper use. If any part of a manufacturer's warranty covers the goods at the time you acquire ownership of them, it shall be transferred to you, if allowed by the terms of the warranty.

OUR RIGHTS TO TAKE POSSESSION: If you do not renew this lease or if you breach this lease, we have the right to possession of the property. If this happens, you agree to return the property or make arrangements for us to take possession of it.

ASSIGNMENT: We may sell, transfer, or assign this Consumer Rental-Purchase Agreement, but agree to notify you of any change.

TITLE AND TAXES: We retain title to the property at all times and will pay any taxes which might be levied on the property.

FORBIDDEN ACTS: You cannot sell, mortgage, pawn, pledge, encumber, hock or dispose of this property. Except for property that is designed to be carried by the person, you cannot move the property from your current residence without our consent. Each of these acts is a breach of this lease.

ARBITRATION: An Arbitration Agreement comes with and is incorporated into this rental purchase agreement. You should read the Arbitration Agreement before signing this agreement.

NOTICE TO CONSUMERS: Do not sign this consumer rental-purchase agreement before you read it, including the Arbitration Agreement, or if it contains blank spaces. You are entitled to a copy of the agreement you sign. Keep it to protect your legal rights.

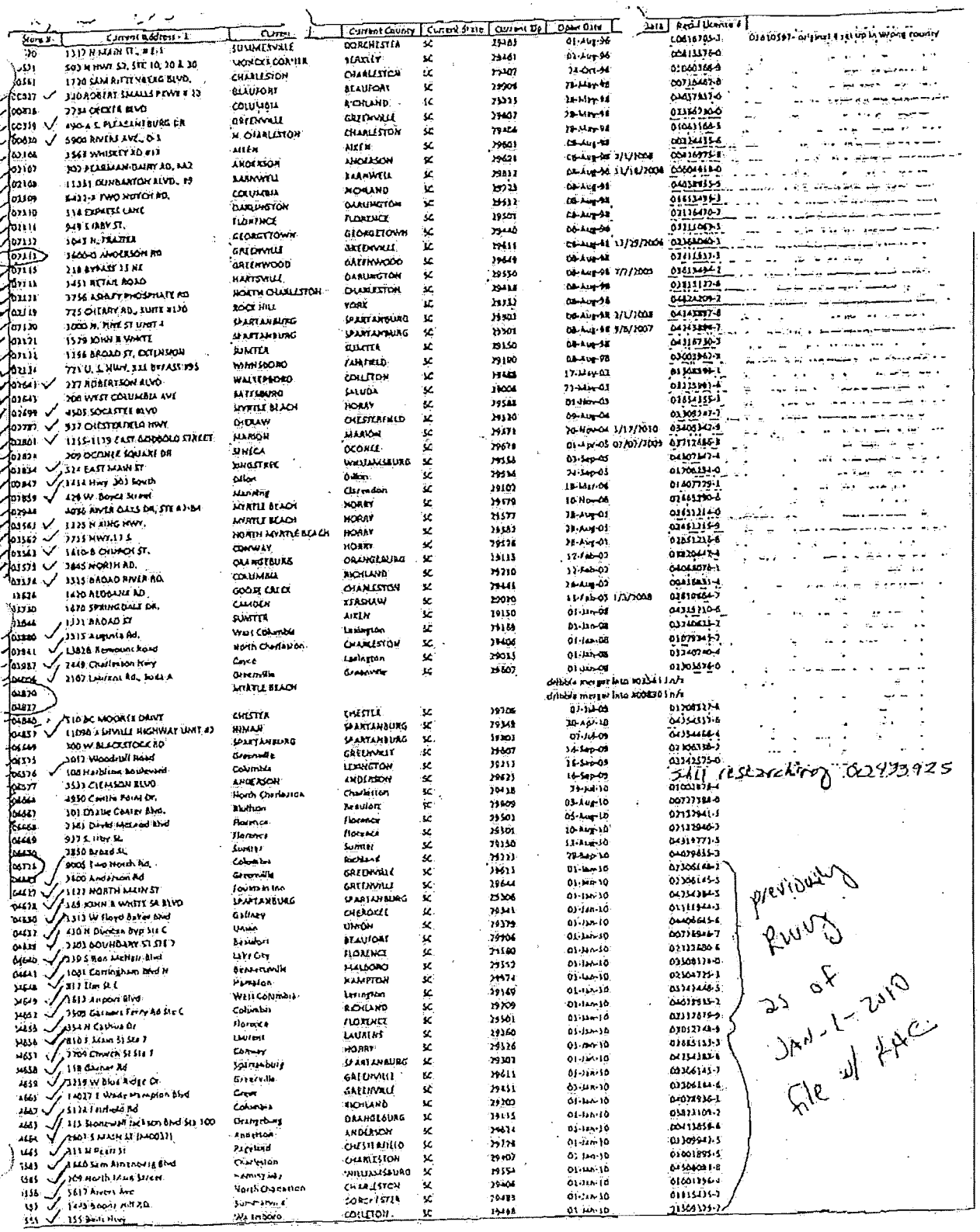
YOU AGREE BY SIGNING THIS LEASE THAT (1) YOU READ IT, (2) YOU UNDERSTAND IT AND (3) YOU RECEIVED A SIGNED COPY OF IT.

Date _____ Consumer _____

Lessor _____ Consumer _____

Consumer rental-purchase agreement pledged as collateral security to Chase Manhattan Bank as an administrative agent for the Bank group.

SC Revised 05/25/07



Store #	Current Address - 1	Current	Current County	Current State	Current Zip	Open Date	Date	Reg'l License #	
00030	1317 N MAIN ST., # B-1	SUMMERVILLE	DORCHESTER	SC	29483	01-Aug-96		C06107054	01610597- original # set up in wrong county
00031	503 N HWY 52, STE 10, 20 & 30	MONCKS CORNER	BERKLEY	SC	29461	01-Aug-96		00813376-0	
00161	1720 SAM RITTENBERG BLVD.	CHARLESTON	CHARLESTON	SC	29407	24-Oct-94		01060368-9	
00317 ✓	310 ROBERT SMALLS PKWY # 10	BEAUFORT	BEAUFORT	SC	29906	28-May-98		00716467-8	
00318 ✓	2734 CREEK BLVD	COLUMBIA	RICHLAND	SC	29335	28-May-98		00437817-0	
00319 ✓	450-A S. PLEASANTBURG DR	GREENVILLE	GREENVILLE	SC	29607	28-May-98		01316930-0	
00320 ✓	5900 RIVERS AVE., O-3	N. CHARLESTON	CHARLESTON	SC	29406	28-May-98		01043166-8	
00168	3563 WHISKEY RD #13	AIKEN	AIKEN	SC	29801	28-May-98		00313435-6	
00107	300 PEARMAN-DAIRY RD, #A2	ANDERSON	ANDERSON	SC	29626	08-Aug-98 3/1/2008		00816975-8	
00169	11351 DUNBARTON BLVD., #9	BARNWELL	BARNWELL	SC	29812	08-Aug-98 11/18/2008		00604418-0	
00309	8421-3 TWO NOTCH RD.	COLUMBIA	RICHLAND	SC	29223	08-Aug-98		01403845-5	
00310	314 EXPRESS LANE	DARLINGTON	DARLINGTON	SC	29532	08-Aug-98		01453496-3	
00311	549 S KIRBY ST.	FLORENCE	FLORENCE	SC	29501	08-Aug-98		01116470-7	
00312	1043 N. FRASER	GEORGETOWN	GEORGETOWN	SC	29440	08-Aug-98		01116475-3	
00313	3600-D ANDERSON RD	GREENVILLE	GREENVILLE	SC	29611	08-Aug-98 12/29/2006		02368060-3	
00314	218 BYPASS 33 NE	GREENWOOD	GREENWOOD	SC	29649	08-Aug-98		01115333-3	
00315	1451 RETAIL ROAD	HARTSVILLE	DARLINGTON	SC	29550	08-Aug-98 7/7/2003		01453494-7	
00316	3756 ASHLEY PHOSPHATE RD	NORTH CHARLESTON	CHARLESTON	SC	29418	08-Aug-98		01453127-8	
00318	725 CHERRY RD., SUITE #130	ROCK HILL	YORK	SC	29732	08-Aug-98		01452420-2	
00319	1000 N. PINE ST UNIT 4	SPARTANBURG	SPARTANBURG	SC	29303	08-Aug-98 3/1/2008		01453897-8	
00320	1579 JOHN B WHITE	SPARTANBURG	SPARTANBURG	SC	29301	08-Aug-98 9/5/2007		01453894-7	
00321	1366 BROAD ST., EXTENSION	SUMTER	SUMTER	SC	29150	08-Aug-98		01116730-3	
00322	721 U. S. HWY. 321 BYPASS 29S	WINNSBORO	FAIRFIELD	SC	29180	08-Aug-98		01003942-9	
00641 ✓	227 ROBERTSON BLVD	WALTERBORO	COLLETON	SC	29488	17-May-02		01453894-1	
00643	208 WEST COLUMBIA AVE	BATESBURG	SALUDA	SC	29006	21-May-03		01125941-4	
00699 ✓	4505 SOCASTEE BLVD	MYRTLE BEACH	HORRY	SC	29588	01-Nov-03		01854155-1	
00700 ✓	937 CHESTERFIELD HWY	CHERAW	CHESTERFIELD	SC	29520	09-Aug-04		01308747-7	
00801 ✓	1215-1119 EAST GEORGE STREET	MARION	MARION	SC	29571	20-Nov-04 1/17/2010		03405342-9	
00824	209 OCONEE SQUARE DR	SENECA	OCONEE	SC	29678	01-Apr-05 07/07/2009		01712486-8	
00834 ✓	324 EAST MAIN ST	KINGSTREE	WILLIAMSBURG	SC	29556	03-Sep-05		04307347-4	
00847 ✓	1414 Hwy 301 South	Dillon	Dillon	SC	29536	24-Sep-05		01306334-0	
00859 ✓	420 W. Boyce Street	Manning	Clarendon	SC	29102	18-Mar-06		01407729-1	
02944	4036 RIVER OAKS DR, STE A3-B4	MYRTLE BEACH	HORRY	SC	29579	10-Nov-06		07465290-6	
00561 ✓	1325 N KING HWY.	MYRTLE BEACH	HORRY	SC	29577	28-Aug-01		01453214-0	
00562 ✓	7735 HWY 17 S	NORTH MYRTLE BEACH	HORRY	SC	29582	28-Aug-01		02461216-9	
00563 ✓	1410-B CHURCH ST.	CONWAY	HORRY	SC	29526	28-Aug-01		01851216-8	
00573 ✓	3845 NORTH RD.	ORANGEBURG	ORANGEBURG	SC	29115	17-Feb-02		01820417-4	
00574 ✓	3315 BROAD RIVER RD.	COLUMBIA	RICHLAND	SC	29210	13-Feb-02		04068078-1	
00624	1420 ALGOA AVE.	GOOSE CREEK	CHARLESTON	SC	29445	28-Aug-02		00418831-4	
00730	1870 SPRINGDALE DR.	CAMDEN	KERSHAW	SC	29020	15-Feb-03 1/23/2008		02810656-7	
00644	1031 BROAD ST	SUMTER	AIKEN	SC	29150	01-Jun-03		04315310-6	
00886 ✓	3315 Augusta Rd.	West Columbia	Lexington	SC	29169	01-Jan-08		03240633-2	
00941 ✓	13826 Rivermont Road	North Charleston	CHARLESTON	SC	29406	01-Jan-08		01079345-7	
01987 ✓	2449 Charleston Hwy	Cayce	Lexington	SC	29033	01-Jan-08		03240740-4	
04206 ✓	2107 Laurens Rd., Suite A	Greenville	Greenville	SC	29607	01-Jan-08		01306376-0	
01870		MYRTLE BEACH				delete merger into #02341 n/a			
01877						delete merger into #00830 n/a			
04840 ✓	510 BC MOORE DRIVE	CHESTER	CHESTER	SC	29706	07-Jul-09		01708327-4	
00483 ✓	11098 A SPIVEY HIGHWAY UNIT #3	HINAH	SPARTANBURG	SC	29348	20-Apr-10		04354315-8	
06649	300 W BLACKSTOCK RD	SPARTANBURG	SPARTANBURG	SC	29303	07-Jul-09		04354468-4	
06575	3017 Woodruff Road	Greenville	GREENVILLE	SC	29607	24-Sep-09		02061338-2	
06576	108 Harbison Boulevard	Columbia	LEXINGTON	SC	29212	16-Sep-09		02342575-0	
06577	3533 CLEMSON BLVD	ANDERSON	ANDERSON	SC	29625	14-Sep-09		04354315-8	
04664	4950 Centre Point Dr,	North Charleston	Charleston	SC	29418	29-Jul-10		01001878-4	
04687	301 Castle Correy Blvd.	Bluffton	Beaufort	SC	29909	03-Aug-10		00727584-0	
06668	2361 David McLeod Blvd	Florence	Florence	SC	29501	05-Aug-10		07137941-5	
04648	937 S. Irby St.	Florence	Florence	SC	29501	10-Aug-10		07132946-3	
04650	2850 Broad St.	Sumter	Sumter	SC	29150	13-Aug-10		04319771-3	
06726	9005 Two Notch Rd.	Columbia	Richland	SC	29223	28-Sep-10		04079815-3	
04687	3400 Anderson Rd	Greenville	GREENVILLE	SC	29611	01-Jan-10		07306148-2	
04619	1121 NORTH MAIN ST	Fountain Inn	GREENVILLE	SC	29644	01-Jan-10		07306145-5	
04628	3169 JOHN B WHITE SR BLVD	SPARTANBURG	SPARTANBURG	SC	29306	01-Jan-10		04354344-5	
04630	1313 W Floyd Baker Blvd	Gaffney	CHEROKEE	SC	29341	01-Jan-10		01113944-3	
04632	410 N Duncan Byp Ste C	Union	UNION	SC	29379	01-Jan-10		04406645-6	
04634	2103 BOUNDARY ST STE 7	Beaufort	BEAUFORT	SC	29906	01-Jan-10		00716946-7	
04640	1305 S Ron McNair Blvd	Lake City	FLORENCE	SC	29560	01-Jan-10		07132880-6	
04641	1081 Cunningham Blvd N	Bennettsville	MARLBORO	SC	29552	01-Jan-10		03508178-0	
04648	317 Elm St E	Hampton	HAMPTON	SC	29924	01-Jan-10		02504725-3	
04649	1613 Airport Blvd	West Columbia	Lexington	SC	29169	01-Jan-10		03743448-5	
04652	3508 Garners Ferry Rd Ste C	Columbia	RICHLAND	SC	29209	01-Jan-10		04078915-2	
04655	1334 N Cashua Dr	Florence	FLORENCE	SC	29501	01-Jan-10		07132879-9	
04656	810 S Main St Ste 7	Laurens	LAURENS	SC	29360	01-Jan-10		07012748-8	
04657	2709 Church St Ste F	Conway	HORRY	SC	29526	01-Jan-10		07885153-3	
04658	118 Gaines Rd	Spartanburg	SPARTANBURG	SC	29303	01-Jan-10		04354338-8	
04659	3219 W Blue Ridge Dr	Greenville	GREENVILLE	SC	29611	01-Jan-10		07306145-7	
04661	14027 E Wade Hampton Blvd	Greer	GREENVILLE	SC	29651	01-Jan-10		07306144-0	
04662	5124 Fairfield Rd	Columbia	RICHLAND	SC	29203	01-Jan-10		04078936-3	
04663	315 Stonewall Jackson Blvd Ste 100	Orangeburg	ORANGEBURG	SC	29115	01-Jan-10		05823109-2	
04664	2601 S MAIN ST (HACO#31)	Anderson	ANDERSON	SC	29624	01-Jan-10		00413858-8	
04665	113 N Pearl St	Pageland	CHESTERFIELD	SC	29728	01-Jan-10		01309943-5	
04683	1860 Sam Rittenberg Blvd	Charleston	CHARLESTON	SC	29407	01-Jan-10		01001895-5	
04685	109 North Main Street	Hemingway	WILLIAMSBURG	SC	29554	01-Jan-10		04304008-8	
04686	5617 Rivers Ave	North Charleston	CHARLESTON	SC	29406	01-Jan-10		01001896-0	
04693	1495 Broad Rd #20	Summerville	DORCHESTER	SC	29483	01-Jan-10		01885435-7	
04695	355 Davis Hwy	Walterboro	COLLETON	SC	29488	01-Jan-10		71368335-7	

previously Rwvd as of Jan-1-2010 file w/ PAC

01/28/2010 12:28 FAX 972 [redacted] 1471 TAX DEPARTMENT

****
*** TX REPORT ***
****

TRANSMISSION OK

TX/RX NO	2703
CONNECTION TEL	918038961843
CONNECTION ID	
ST. TIME	01/28 12:25
USAGE T	00'54
PGS. SENT	3
RESULT	OK

South Carolina Department of Revenue
Registration Section
Columbia, SC 29214-0140

1/22/2010

Re: SID #1967968

Dear Sir/Madam:

This is to serve notice that December 2009 is the Final Return for Rent Way, Inc. SID Number [redacted]. Effective December 31, 2009 Rent Way, Inc., FEIN [redacted], a wholly owned subsidiary was merged into its parent, Rent-A-Center East, Inc., FEIN [redacted]. Please close and cancel sales/use tax accounts under Rent Way, Inc.

New applications for existing locations will be filed under Rent-A-Center East, Inc. For further information please contact me at the telephone number or email address below.

Thank you,

Susan E. Hudspeth

Susan E. Hudspeth
Tax Accountant
972-801-1314 ph
Susan.Hudspeth@rentacenter.com

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ACCOUNT CLOSING FORM

C-278
(Rev. 10/9/09)
8218

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

IMPORTANT!!!
ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW.

Check applicable boxes and fill in the account number and date. ONLY BOXES MARKED WILL BE CLOSED.

☑ Sales (attach retail license)	File/Account # See attached	Permanent Closing Date	12/31/09
☐ Withholding	File/Account #	Date of Final Pay Check	
☐ Admission	File/Account #	Permanent Closing Date	
☐ Property	File/Account #	Permanent Closing Date	
☑ Use Tax	File/Account # See attached	Permanent Closing Date	12/31/09
☐ Other	File/Account #	Permanent Closing Date	

CORPORATIONS: See information on next page.

1. SSN OR FEIN: [redacted]	2. SID (For Office Use Only): [redacted]
3. OWNER, PARTNERS OR CORPORATE NAME: Rent Way, Inc.	4. CONTACT TELEPHONE NUMBER: (972) 801-1904
5. NAME OF BUSINESS (DOING BUSINESS AS): Rent Way	
6. PRESENT PHYSICAL LOCATION OF BUSINESS TO BE CLOSED/STREET ADDRESS: See attached	
7. CITY / COUNTY: See attached / STATE / ZIP	
8. PROVIDE A FORWARDING MAILING ADDRESS FOR THE BUSINESS TO BE CLOSED: 5501 Headquarters Dr.	
9. CITY: Plano / STATE: TX / ZIP: 75024	
If business has been sold, complete section below:	
10. PURCHASER'S NAME:	11. TELEPHONE NUMBER: ( )
12. PURCHASER'S OR NEW OWNER'S STREET ADDRESS:	13. EMAIL:
14. CITY / COUNTY / STATE / ZIP	

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
[signature]	Gary's Grad, VP Tax	1/26/10

62181029

SC RWY STORES
CLOSING SID #1967968

Type Tax	File/Acct.No.	Closing Date	Store	Address	City	ST	Zip
Sales/Use	[redacted]	12/31/2009	04623	2600 ANDERSON RD	GREENVILLE	SC	29611
Sales/Use	[redacted]	12/31/2009	04627	1122 NORTH MAIN ST	FOUNTAIN INN	SC	29644
Sales/Use	[redacted]	12/31/2009	04628	169 JOHN B WHITE SR BLVD	SPARTANBURG	SC	29306
Sales/Use	[redacted]	12/31/2009	04630	1333 W FLOYD BAKER BLVD	GAFFNEY	SC	29341
Sales/Use	[redacted]	12/31/2009	04631	1850 J.A. COCHRAN BYPASS	CHESTER	SC	29706
Sales/Use	[redacted]	12/31/2009	04632	410 N DUNCAN BYPASS, STE C	UNION	SC	29379
Sales/Use	[redacted]	12/31/2009	04639	2303 BOUNDARY ST STE 70	BEAUFORT	SC	29906
Sales/Use	[redacted]	12/31/2009	04640	159 S RON MCNAIR BLVD	LAKE CITY	SC	29560
Sales/Use	[redacted]	12/31/2009	04643	1081 COTTINGHAM BLVD N	BENNETTSVILLE	SC	29512
Sales/Use	[redacted]	12/31/2009	04648	812 ELM ST E	HAMPTON	SC	29924
Sales/Use	[redacted]	12/31/2009	04649	1612 AIRPORT BLVD	WEST COLUMBIA	SC	29169
Sales/Use	[redacted]	12/31/2009	04652	7509 GARNERS FERRY RD, STE C	COLUMBIA	SC	29209
Sales/Use	[redacted]	12/31/2009	04655	354 N CASHUA DR	FLORENCE	SC	29501
Sales/Use	[redacted]	12/31/2009	04656	810 E MAIN ST, STE D	LAURENS	SC	29360
Sales/Use	[redacted]	12/31/2009	04657	2709 CHURCH ST, STE F	CONWAY	SC	29526
Sales/Use	[redacted]	12/31/2009	04658	118 GARNER RD	SPARTANBURG	SC	29303
Sales/Use	[redacted]	12/31/2009	04659	3219 W BLUE RIDGE DR	GREENVILLE	SC	29611
Sales/Use	[redacted]	12/31/2009	04661	14027 E WADE HAMPTON BLVD	GREER	SC	29651
Sales/Use	[redacted]	12/31/2009	04662	5124 FAIRFIELD RD	COLUMBIA	SC	29203
Sales/Use	[redacted]	12/31/2009	04663	415 STONEWALL JACKSON BLVD, STE 100	ORANGEBURG	SC	29115
Sales/Use	[redacted]	12/31/2009	04664	2807 S MAIN ST	ANDERSON	SC	29624
Sales/Use	[redacted]	12/31/2009	04665	315 N PEARL ST	PAGELAND	SC	29728
Sales/Use	[redacted]	12/31/2009	05583	1660 SAM RITTENBERG BLVD	CHARLESTON	SC	29407
Sales/Use	[redacted]	12/31/2009	05585	209 NORTH MAIN ST	HEMINGWAY	SC	29554
Sales/Use	[redacted]	12/31/2009	05586	5617 RIVERS AVE	NORTH CHARLESTON	SC	29406
Sales/Use	[redacted]	12/31/2009	05587	1448 BOONE HILL RD	SUMMERVILLE	SC	29483
Sales/Use	[redacted]	12/31/2009	05588	356 BELLS HWY	WALTERBORO	SC	29488

ROA_00505

ATTN: Susan

SC Stores
Without Retail Lic. Number
Jan. 2010 Return

Old RentWay Stores Merged with RAC on Jan. 1, 2010:					
Store	Address	City	ST	Zip	Total Amt. Due	Retail Lic #
04623	2600 ANDERSON RD	GREENVILLE	SC	29611	2825.58	[redacted]
04627	1122 NORTH MAIN ST	FOUNTAIN INN	SC	29644	2695.75	
04628	169 JOHN B WHITE SR BLVD	SPARTANBURG	SC	29306	3269.81	
04630	1333 W FLOYD BAKER BLVD	GAFFNEY	SC	29341	4287.58	
04632	410 N DUNCAN BYPASS, STE C	UNION	SC	29379	2347.05	
04639	2303 BOUNDARY ST STE 70	BEAUFORT	SC	29906	3410.81	
04640	59 S RON MCNAIR BLVD	LAKE CITY	SC	29560	3517.7	
04643	1081 COTTINGHAM BLVD N	BENNETTSVILLE	SC	29512	4358.78	
04648	812 ELM ST E	HAMPTON	SC	29924	4186.41	
04649	1612 AIRPORT BLVD	WEST COLUMBIA	SC	29169	3612.86	
04652	7509 GARNERS FERRY RD, STE C	COLUMBIA	SC	29209	4836.49	
04655	354 N CASHUA DR	FLORENCE	SC	29501	3757.98	
04656	810 E MAIN ST, STE D	LAURENS	SC	29360	3582.79	
04657	2709 CHURCH ST, STE F	CONWAY	SC	29526	5629.82	
04658	118 GARNER RD	SPARTANBURG	SC	[illegible]	3151.15	
04659	3219 W BLUE RIDGE DR	GREENVILLE	SC	29611	4030.74	
04661	14027 E WADE HAMPTON BLVD	GREER	SC	29651	3646.15	
04662	5124 FAIRFIELD RD	COLUMBIA	SC	29203	4367.68	
04663	415 STONEWALL JACKSON BLVD, STE 100	ORANGEBURG	SC	29115	4341.41	
04664	2807 S MAIN ST	ANDERSON	SC	29624	4844.96	
04665	315 N PEARL ST	PAGELAND	SC	29728	2898.7	
04840	510 BC Moores DR.	Chester	SC	29706	6755.78	01208257-8
05583	1660 SAM RITTENBERG BLVD	CHARLESTON	SC	29407	4180.64	
05585	209 NORTH MAIN ST	HEMINGWAY	SC	29554	3602.85	
05586	5617 RIVERS AVE	NORTH CHARLESTON	SC	29406	3579.14	
05587	1448 BOONE HILL RD	SUMMERVILLE	SC	29483	5165.61	
05588	355 BELLS HWY	WALTERBORO	SC	29488	3681.55	
Additional Stores without Sales Tax License #'s:						
02944	4035 River Oaks Dr.	Myrtle Beach	SC	29579	2233.9	
03041	1380-B Remount Rd	North Charleston	SC	29406	3084.73	
03987	2449 Charleston Hwy.	Cayce	SC	29033	4216.96	
06569	300 W. Blackstock Rd.	Spartanburg	SC	29301	112.89	
06575	1017 Woodruff Rd.	Greenville	SC	29607	78.08	
06576	108 Harbison Blvd.	Columbia	SC	29212	139.25	
06577	3523 Clemson Blvd.	Anderson	SC	29621	159.73	

New #'s

RECEIVED
MAR 2010
SALES SUPPORT

Attn: Janet
From: Susan Hudspeth (RAC) (972) 801 1904 phone

ROA_00506

1/2010 13:17 FAX 972 801 1471 TAX DEPARTMENT SC DOR PAGE 01

12:37:29 Wednesday, April 1, 2012

TXFSA020.SACLS SALES & USE TAX BUSINESS ACCOUNTS
CLOSE OUT & FIELD AUDIT INFORMATION

DATE: 04/18/12
TIME: 12:36:56

FILE #: [redacted] - 0 SID #: [redacted] - 000 - 5
BUSINESS NAME: RENT A CENTER EAST 520

CLOSE OUT REVIEW

REVIEW DATE: 04 08 06 REVIEW STATUS: C REVIEW BY: TXBSA470

FIELD SERVICES AUDIT

CHANGE DATE: 00/00/00 CHANGED BY:

DATE OF AUDIT ASSIGNED : 00 00 00 STATUS: STATUS DATE : 00 00 00
PERIOD COVERED ASSIGNED: 00 00 00 TO 00 00 00 AUDIT NUMBER:
AUDITOR(S) NAME (1): (2):

LAST AUDIT PERIOD : TO LAST AUDIT NUMBER:
AUDITOR(S) NAME (1): (2):

DC904139 ENTER CLOSE OUT OR FIELD AUDIT DATA - PRESS APPRORIATE PF KEY
PF1=INQ PF2=ADD PF3=CHANGE PF5=HELP PF9=SCATS PF10=SAL MENU
PF12=EXIT PF14=BTR MENU PF15=BTR SALES CLEAR=RETURN

RAC

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:01:06
ADDED: 09 04 96 BY: ANNEM CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 5 FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST 520 ADD'L NAME:
BUSINESS ST: 1317 N MAIN ST STE E1 BKCD: -
BUSINESS CITY: SUMMERVILLE STATE: SC ZIP: 29483 7342
ATTN/INFO: TAX DEPT SWASTE: N O: N E: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 3556
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 18 CNTY: 18 DORCHESTER EFT: 11 01 ELEC STAT: Y
MUNICIPAL CITY: SUMMERVILLE CITY CODE: 2874 ALT: FOOD TAX:
OPEN DATE: 08 02 96 ORIG OPEN DATE: 08 02 96 CLOSE DATE: 12 30 05 E
TELE NO: 843 875 3279 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

...day, December 05 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:01:49
ADDED: 09 04 96 BY: ANNEM CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 4 FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 521 ADD'L NAME:
BUSINESS ST: 102 A REMBERT C DENNIS BLVD BKCD: -
BUSINESS CITY: MONCKS CORNER STATE: SC ZIP: 29461 3957
ATTN/INFO: TAX DEPT 521 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 3556
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 08 CNTY: 08 BERKELEY EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: MONCKS CORNER CITY CODE: 2600 ALT: FOOD TAX:
OPEN DATE: 08 02 96 ORIG OPEN DATE: 08 02 96 CLOSE DATE: 00 00 00
TELE NO: 843 899 3279 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

...) December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:01:54
ADDED: 11 26 96 BY: CLAIRH CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 9 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 561 ADD'L NAME:
BUSINESS ST: 1720 SAM RITTENBERG BLVD BKCD: -
BUSINESS CITY: CHARLESTON STATE: SC ZIP: 29407 4934
ATTN/INFO: TAX DEPT 561 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 3556
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: CHARLESTON CITY CODE: 2130 ALT: FOOD TAX:
OPEN DATE: 10 24 96 ORIG OPEN DATE: 10 24 96 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

...day, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:01:58
ADDED: 11 26 96 BY: CLAIRH CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 2 FILE#: [redacted] 9 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER INC 562 ADD'L NAME:
BUSINESS ST: 1740 HIGHMARKET ST BKCD:
BUSINESS CITY: GEORGETOWN STATE: SC ZIP: 29440
ATTN/INFO: CLOSE/ST-395 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 22 CNTY: 22 GEORGETOWN EFT: ELEC STAT: N
MUNICIPAL CITY: GEORGETOWN CITY CODE: 2334 ALT: FOOD TAX:
OPEN DATE: 10 24 96 ORIG OPEN DATE: 10 24 96 CLOSE DATE: 04 13 99 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:02
ADDED: 07 24 98 BY: GRAHAMD CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 1 FILE#: [redacted] 8 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST 826 ADD'L NAME:
BUSINESS ST: 1612 RICHLAND AVE BKCD: -
BUSINESS CITY: AIKEN STATE: SC ZIP: 29801 3236
ATTN/INFO: TAX DEPT 826 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 02 CNTY: 02 AIKEN EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: AIKEN CITY CODE: 2010 ALT: FOOD TAX:
OPEN DATE: 06 01 98 ORIG OPEN DATE: 06 01 98 CLOSE DATE: 03 30 05 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:05
ADDED: 07 24 98 BY: GRAHAMD CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted]0 FILE#: [redacted]8 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 827 ADD'L NAME:
BUSINESS ST: 330 ROBERT SMALLS PKWY STE 23 BKCD: -
BUSINESS CITY: BEAUFORT STATE: SC ZIP: 29906 4240
ATTN/INFO: TAX DEPT 827 SWASTB: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 07 CNTY: 07 BEAUFORT EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: BEAUFORT CITY CODE: 2058 ALT: FOOD TAX:
OPEN DATE: 06 01 98 ORIG OPEN DATE: 06 01 98 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:10
ADDED: 07 24 98 BY: GRAHAMD CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 828 ADD'L NAME:
BUSINESS ST: 6432 TWO NOTCH RD STE L BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29223 7451
ATTN/INFO: TAX DEPT 828 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 06 01 98 ORIG OPEN DATE: 06 01 98 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

9011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:13
ADDED: 07 24 98 BY: GRAHAMD CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 8 FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 829 ADD'L NAME:
BUSINESS ST: 490 A S PLEASANTBURG DR BKCD:
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29607
ATTN/INFO: TAX DEPT 829 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX:
OPEN DATE: 06 01 98 ORIG OPEN DATE: 06 01 98 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:02:17
          ADDED: 07 24 98  BY: GRAHAMD   CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]5 MAST#:              PER:
    OWNER NAME: RENT A CENTER EAST INC                        ADD'L NAME:
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:   STATUS: OPEN
 BUSINESS NAME: RENT A CENTER EAST 830                        ADD'L NAME:
   BUSINESS ST: 5900 RIVERS AVE                                BKCD:
 BUSINESS CITY: N CHARLESTON                  STATE: SC     ZIP: 29406 6054
     ATTN/INFO: TAX DEPT  830                 SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR          911 RETURN: N     SUTCA: N
  MAILING CITY: PLANO                         STATE: TX     ZIP: 75024 5845
    TYPE SALES: R    FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
  FILE# ASSIGN: 10   CNTY: 10  CHARLESTON     EFT: 06 02       ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON          CITY CODE: 2656   ALT:     FOOD TAX:
     OPEN DATE: 06 01 98   ORIG OPEN DATE: 06 01 98   CLOSE DATE: 00 00 00
       TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:20
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 6 FILE#: [redacted] 8 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST M07 ADD'L NAME:
BUSINESS ST: 2901 B SOUTH MAIN ST BKCD: -
BUSINESS CITY: ANDERSON STATE: SC ZIP: 29624
ATTN/INFO: TAX DEPT M07 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 04 CNTY: 04 ANDERSON EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 02 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 02 01 08 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:23
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST INC ADD'L NAME:
BUSINESS ST: 11351 DUNBARTON BLVD # 9MO8 BKCD: -
BUSINESS CITY: BARNWELL STATE: SC ZIP: 29812 3033
ATTN/INFO: TAX DEPT MO8 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3R FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 3583
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 06 CNTY: 06 BARNWELL EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: BARNWELL CITY CODE: 2054 ALT: FOOD TAX:
OPEN DATE: 01 02 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 11 18 08 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD M834 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

DECEMBER 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:27
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 9 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST M08 ADD'L NAME:
BUSINESS ST: 6432 TWO NOTCH RD STE A BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29223 7451
ATTN/INFO: TAX DEPT MO9 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: Y SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 02 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

[redacted], 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:30
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 6 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST M06 ADD'L NAME:
BUSINESS ST: 1030 YORK ST NE BKCD:
BUSINESS CITY: AIKEN STATE: SC ZIP: 29801 4026
ATTN/INFO: TAX DEPT M10 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 02 CNTY: 02 AIKEN EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: AIKEN CITY CODE: 2010 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:02:33
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: OPEN
  BUSINESS NAME: RENT A CENTER EAST M10                          ADD'L NAME:
    BUSINESS ST: 118 EXPRESS LN                          BKCD:
  BUSINESS CITY: DARLINGTON                    STATE: SC     ZIP: 29532 5659
      ATTN/INFO: TAX DEPT M10                  SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL     911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                         STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
  FILE# ASSIGN: 16  CNTY: 16  DARLINGTON       EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:     FOOD TAX:
      OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 00 00 00
        TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXERG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:02:39
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 2 MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION      SINGLE MEMBER DISREGARD:       STATUS: OPEN
  BUSINESS NAME: RENT A CENTER EAST M11                         ADD'L NAME:
    BUSINESS ST: 949 S IRBY ST                          BKCD:
  BUSINESS CITY: FLORENCE                          STATE: SC    ZIP: 29501 5238
      ATTN/INFO: TAX DEPT M11                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL         911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                             STATE: TX    ZIP: 75024
      TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL       CONSOL:
    FILE# ASSIGN: 21  CNTY: 21  FLORENCE          EFT: 06 02      ELEC STAT: Y
 MUNICIPAL CITY: FLORENCE          CITY CODE: 2286  ALT:          FOOD TAX:
      OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99   CLOSE DATE: 00 00 00
        TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:02:49
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] S MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                        ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:    STATUS: OPEN
  BUSINESS NAME: RENT A CENTER EAST M12                        ADD'L NAME:
    BUSINESS ST: 1043 N FRAZIER                          BKCD:
  BUSINESS CITY: GEORGETOWN                        STATE: SC     ZIP: 29440
      ATTN/INFO: TAX DEPT M12                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL         911 RETURN: Y     SUTCA: N
   MAILING CITY: PLANO                             STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL        CONSOL:
   FILE# ASSIGN: 22  CNTY: 22  GEORGETOWN        EFT: 06 02      ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:     FOOD TAX:
      OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99   CLOSE DATE: 00 00 00
        TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 451998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
    F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:02:53
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 1 MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST M13                          ADD'L NAME:
    BUSINESS ST: 2600 ANDERSON RD STE G                    BKCD:
  BUSINESS CITY: GREENVILLE                          STATE: SC     ZIP: 29611 6081
      ATTN/INFO: TAX DEPT M13                        SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL          911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                              STATE: TX     ZIP: 75024
      TYPE SALES: R   PER PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
     FILE# ASSIGN: 23  CNTY: 23  GREENVILLE        EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
       OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 12 29 06 C
         TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
        MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
   PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
             EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

DECEMBER 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:02:57
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST M14 ADD'L NAME:
BUSINESS ST: 2111 N PLEASANTBURG RD BKCD: -
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29609
ATTN/INFO: TAX DEPT M14 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 08 31 05 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:03:00
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]0  FILE#: 02411911 5 MAST#:          PER:
    OWNER NAME: RENT A CENTER EAST INC                      ADD'L NAME:
    TYPE OWNER: CORPORATION      SINGLE MEMBER DISREGARD:   STATUS: OPEN
 BUSINESS NAME: RENT A CENTER EAST #415                     ADD'L NAME:
   BUSINESS ST: 238 BYPASS 72 NE                              BKCD:
 BUSINESS CITY: GREENWOOD                    STATE: SC      ZIP: 29646 3030
     ATTN/INFO: TAX DEPT #15                 SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL    911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                        STATE: TX      ZIP: 75024
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL      CONSOL:
  FILE# ASSIGN: 24  CNTY: 24  GREENWOOD      EFT: 06 02       ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:     FOOD TAX:
     OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 00 00 00
       TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
     MAIL CODE: Y  MAIL DATE: 03 28 05 SIC: 5999 NAICS: 453998 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
     F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:04
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST M16 ADD'L NAME:
BUSINESS ST: 1109 A 5TH ST BKCD: -
BUSINESS CITY: HARTSVILLE STATE: SC ZIP: 29550
ATTN/INFO: TAX DEPT M16 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 16 CNTY: 16 DARLINGTON EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: HARTSVILLE CITY CODE: 2392 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 07 07 09 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:08
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST M17 ADD'L NAME:
BUSINESS ST: 1220 HWY 9 BYPASS BKCD:
BUSINESS CITY: LANCASTER STATE: SC ZIP: 29720
ATTN/INFO: TAX DEPT M17 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 29 CNTY: 29 LANCASTER EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: LANCASTER CITY CODE: 2482 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 04 30 06 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:12
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 0 FILE#: [redacted] 6 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER 02118 ADD'L NAME:
BUSINESS ST: 3756 ASHLEY PHOSPHATE RD BKCD: -
BUSINESS CITY: NORTH CHARLESTON STATE: SC ZIP: 29418 8560
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2656 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 08 30 03 L
TELE NO: 843 552 0121 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:15
ADDED: 03 30 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST M19 ADD'L NAME:
BUSINESS ST: 725 CHERRY RD STE 120 BKCD:
BUSINESS CITY: ROCK HILL STATE: SC ZIP: 29732 3143
ATTN/INFO: TAX DEPT M19 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 46 CNTY: 46 YORK EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:03:19
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI410

     SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:                PER:
    OWNER NAME: RENT A CENTER EAST INC                               ADD'L NAME:
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:          STATUS: CLSD
 BUSINESS NAME: RENT A CENTER EAST M20                               ADD'L NAME:
   BUSINESS ST: 1000 N PINE ST STE 4                          BRCD:
 BUSINESS CITY: SPARTANBURG                          STATE: SC      ZIP: 29303 3182
    ATTN/INFO: TAX DEPT M20                          SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL            911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                                STATE: TX      ZIP: 75024
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
  FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG            EFT: 06 02      ELEC STAT: Y
MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:        FOOD TAX:
     OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 02 01 08 C
       TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS14  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:          RETAIL SALES/USE TAX INQUIRY                 TIME: 16:03:23
          ADDED: 03 30 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST M21                          ADD'L NAME:
    BUSINESS ST: 1529 JOHN B WHITE SR BLVD # C            BKCD:
  BUSINESS CITY: SPARTANBURG                  STATE: SC     ZIP: 29301 3811
      ATTN/INFO: TAX DEPT M21                 SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL    911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                        STATE: TX     ZIP: 75024
      TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
    FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG      EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
       OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99   CLOSE DATE: 09 08 07 C
         TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
        MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
             EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

2011

TXPRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:28
ADDED: 03 31 99 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted]3 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST M22 ADD'L NAME:
BUSINESS ST: 1296 BROAD ST BKCD: -
BUSINESS CITY: SUMTER STATE: SC ZIP: 29150 1947
ATTN/INFO: TAX DEPT M22 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 43 CNTY: 43 SUMTER EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG009.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCRSEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:03:32
          ADDED: 03 31 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: 1[redacted]6  FILE#: [redacted] 9 MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                              ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:         STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST M23                              ADD'L NAME:
    BUSINESS ST: 2339 AUGUSTA RD                                BKCD:
  BUSINESS CITY: WEST COLUMBIA                          STATE: SC      ZIP: 29169 4541
      ATTN/INFO: TAX DEPT M23                           SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                                  STATE: TX      ZIP: 75024
     TYPE SALES: R    FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 32  CNTY: 32  LEXINGTON                EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:       FOOD TAX:
       OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 07 16 05 C
         TELE NO: 800 275 2696      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS30  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXPRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:03:36
          ADDED: 03 31 99  BY: TAYLORED  CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] MAST#:                    PER:
    OWNER NAME: RENT A CENTER EAST INC                                  ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:              STATUS: OPEN
 BUSINESS NAME: RENT A CENTER EAST M24                                  ADD'L NAME:
   BUSINESS ST: 721 US HWY 321 BYPASS 95                          BKCD:
 BUSINESS CITY: WINNSBORO                                  STATE: SC     ZIP: 29180
      ATTN/INFO: TAX DEPT M24                              SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL                  911 RETURN: N     SUTCA: N
  MAILING CITY: PLANO                                      STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL          CONSOL:
   FILE# ASSIGN: 20  CNTY: 20  FAIRFIELD                   EPT: 06 02       ELEC STAT: Y
MUNICIPAL CITY: N/A                        CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 00 00 00
        TELE NO: 800 275 2696      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:03:39
          ADDED: 09 11 01  BY: KATHYHI   CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]8  FILE#: [redacted] 0 MAST#:              PER:
    OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: OPEN
 BUSINESS NAME: RENT A CENTER EAST 03561                        ADD'L NAME:
   BUSINESS ST: 1325 N KINGS HWY                          BKCD:
 BUSINESS CITY: MYRTLE BEACH                        STATE: SC      ZIP: 29577
     ATTN/INFO:                                     SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                               STATE: TX      ZIP: 75024 5837
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL          CONSOL:
   FILE# ASSIGN: 26  CNTY: 26  HORRY                EFT: 06 02      ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
     OPEN DATE: 08 27 01   ORIG OPEN DATE: 08 27 01    CLOSE DATE: 00 00 00
       TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE: Y  MAIL DATE: 09 10 02 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:03:42
          ADDED: 09 11 01  BY: KATHYHI   CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 9 MAST#:          PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:       STATUS: OPEN
  BUSINESS NAME: RENT A CENTER EAST 03562                       ADD'L NAME:
    BUSINESS ST: 2715 HIGHWAY 17 S                        BKCD:
  BUSINESS CITY: NORTH MYRTLE BEACH                 STATE: SC     ZIP: 29582 4521
       ATTN/INFO: RENT A CENTER TAX DEPT            SWASTE: N  O: N B: N T: N A: N
  MAILING STREET: 5700 TENNYSON PKWY THIRD FL       911 RETURN: N     SUTCA: N
    MAILING CITY: PLANO                             STATE: TX     ZIP: 75024
      TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL        CONSOL:
    FILE# ASSIGN: 26  CNTY: 26  HORRY               EFT: 06 02      ELEC STAT: Y
  MUNICIPAL CITY: N MYRTLE BEACH       CITY CODE: 2620   ALT:      FOOD TAX:
       OPEN DATE: 08 27 01   ORIG OPEN DATE: 08 27 01    CLOSE DATE: 00 00 00
         TELE NO: 843 272 8188      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
        MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
   PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:03:46
          ADDED: 09 11 01  BY: KATHYHI   CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] S MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: OPEN
  BUSINESS NAME: RENT A CENTER EAST 03563                        ADD'L NAME:
    BUSINESS ST: 1610 CHURCH ST STE B                                BKCD:
  BUSINESS CITY: CONWAY                          STATE: SC      ZIP: 29526 2960
      ATTN/INFO: RENT A CENTER TAX DEPT          SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY THIRD FL     911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                           STATE: TX      ZIP: 75024
     TYPE SALES: R   PER PD: Y   SIGNED: Y   RPT: 04 ANNUAL         CONSOL:
  FILE# ASSIGN: 26  CNTY: 26  HORRY              EFT: 06 02        ELEC STAT: Y
 MUNICIPAL CITY: CONWAY              CITY CODE: 2163   ALT:       FOOD TAX:
      OPEN DATE: 08 27 01   ORIG OPEN DATE: 08 27 01    CLOSE DATE: 00 00 00
        TELE NO: 843 248 7093      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:03:49
          ADDED: 12 28 01  BY: TILLMAP   CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] MAST#:          PER:
    OWNER NAME: RENT A CENTER EAST INC                    ADD'L NAME:
    TYPE OWNER: CORPORATION      SINGLE MEMBER DISREGARD: STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST 03571                 ADD'L NAME:
    BUSINESS ST: 137 WALTON DR                        BKCD:
  BUSINESS CITY: GAFFNEY                          STATE: SC   ZIP: 29341 1268
      ATTN/INFO: ATTN  TAX DEPT 3RD FLOOR         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PARKWAY            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                            STATE: TX   ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
   FILE# ASSIGN: 11  CNTY: 11  CHEROKEE          EFT: 06 02      ELEC STAT: Y
 MUNICIPAL CITY: GAFFNEY              CITY CODE: 2330   ALT:     FOOD TAX:
      OPEN DATE: 12 11 01   ORIG OPEN DATE: 12 11 01   CLOSE DATE: 12 31 08 R
        TELE NO: 800 275 2696      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F5=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:03:53
          ADDED: 03 05 02  BY: KATHYHI   CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] MAST#:              PER:
    OWNER NAME: RENT A CENTER EAST INC                        ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:    STATUS: OPEN
  BUSINESS NAME: RENT A CENTER                                ADD'L NAME:
    BUSINESS ST: 2845 NORTH RD                          BKCD:  -
  BUSINESS CITY: ORANGEBURG                    STATE: SC     ZIP: 29118 2807
      ATTN/INFO: RENT A CENTER STORE 03573     SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL TAX 911 RETURN: N    SUTCA: N
   MAILING CITY: PLANO                         STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL      CONSOL:
    FILE# ASSIGN: 38  CNTY: 38  ORANGEBURG      EFT: 06 02      ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:    FOOD TAX:
      OPEN DATE: 02 12 02   ORIG OPEN DATE: 02 12 02   CLOSE DATE: 00 00 00
        TELE NO: 800 275 2696     PRINT IND(O,B):    LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:03:56
ADDED: 03 05 02 BY: KATHYHI CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 03574 ADD'L NAME:
BUSINESS ST: 3315 BROAD RIVER RD BRCD:
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29210 5443
ATTN/INFO: RENT A CENTER STORE 03574 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL TAX 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 12 02 ORIG OPEN DATE: 02 12 02 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:03:59
          ADDED: 09 10 02  BY: KATHYHI   CHGD: 11 04 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
    OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: OPEN
 BUSINESS NAME: RENT A CENTER EAST 03626                        ADD'L NAME:
   BUSINESS ST: 1420 REDBANK RD                                 BKCD:
 BUSINESS CITY: GOOSE CREEK                  STATE: SC     ZIP: 29445 4509
     ATTN/INFO: RENT A CENTER STORE 03626    SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL TAX  911 RETURN: N     SUTCA: N
  MAILING CITY: PLANO                        STATE: TX     ZIP: 75024
    TYPE SALES: R   FEE ED: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
   FILE# ASSIGN: 08  CNTY: 08  BERKELEY      EFT: 09 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:    FOOD TAX:
      OPEN DATE: 08 28 02   ORIG OPEN DATE: 08 28 02   CLOSE DATE: 00 00 00
       TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:04:03
          ADDED: 04 04 03  BY: PATRIAS   CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                           ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST INC 03710                     ADD'L NAME:
    BUSINESS ST: 59 DEKALB ST                                BKCD:
  BUSINESS CITY: CAMDEN                                 STATE: SC     ZIP: 29020 4504
      ATTN/INFO: TAX DEPT                               SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY 3RD FL              911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                                  STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 28  CNTY: 28  KERSHAW              EFT: 04 03       ELEC STAT: Y
 MUNICIPAL CITY: CAMDEN              CITY CODE: 2103   ALT:        FOOD TAX:
      OPEN DATE: 03 01 03   ORIG OPEN DATE: 03 01 03    CLOSE DATE: 01 03 08 C
        TELE NO: 803 425 9691      PRINT IND(O,S):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE
```

16:04:33 Monday, December 05 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:06
ADDED: 05 05 03 BY: TILLMAP CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST INC 03786 ADD'L NAME:
BUSINESS ST: 2400 S MEMORIAL DR UNIT 10 BKCD: -
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29601
ATTN/INFO: C/O RENT A CENTER TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 05 03 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX: '
OPEN DATE: 04 01 03 ORIG OPEN DATE: 04 01 03 CLOSE DATE: 04 01 03 C
TELE NO: 972 801 1387 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7512 NAICS: 532111 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:04:36 Monday, December 05 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:09
ADDED: 05 23 03 BY: HORNSBA CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST INC 02643 ADD'L NAME:
BUSINESS ST: 227 ROBERTSON BLVD BKCD:
BUSINESS CITY: WALTERBORO STATE: SC ZIP: 29488 2752
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 15 CNTY: 15 COLLETON EFT: 06 03 ELEC STAT: Y
MUNICIPAL CITY: WALTERBORO CITY CODE: 2940 ALT: FOOD TAX:
OPEN DATE: 05 01 03 ORIG OPEN DATE: 05 01 03 CLOSE DATE: 00 00 00
TELE NO: 972 801 1387 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:04:39 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:12
ADDED: 06 04 03 BY: PATRIAS CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST INC 02645 ADD'L NAME:
BUSINESS ST: 208 W COLUMBIA AVE BKCD: -
BUSINESS CITY: BATESBURG-LEESVILLE STATE: SC ZIP: 29006 2123
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 300 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FER PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 06 03 ELEC STAT: Y
MUNICIPAL CITY: BATESBURG CITY CODE: 2056 ALT: FOOD TAX:
OPEN DATE: 06 01 03 ORIG OPEN DATE: 06 01 03 CLOSE DATE: 00 00 00
TELE NO: 972 801 1387 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: Y MAIL DATE: 07 22 03 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:04:43 Monday, December 05 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:15
ADDED: 10 28 03 BY: TILLMAP CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 2699 ADD'L NAME:
BUSINESS ST: 4505 SOCASTEE BLVD UNIT H BKCD:
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29588 7265
ATTN/INFO: RENT A CENTER TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: PO BOX 22845 911 RETURN: N SUTCA: N
MAILING CITY: OKLAHOMA CITY STATE: OK ZIP: 73123 1845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 11 03 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 11 01 03 ORIG OPEN DATE: 11 01 03 CLOSE DATE: 00 00 00
TELE NO: 800 275 2696 PRINT IND(O,S): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:04:45 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:18
ADDED: 11 06 03 BY: PATRIAS CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 02118 ADD'L NAME:
BUSINESS ST: 3756 ASHLEY PHOSPHATE RD BKCD: -
BUSINESS CITY: NORTH CHARLESTON STATE: SC ZIP: 29418 8560
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: N SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 18 CNTY: 18 DORCHESTER EFT: 11 03 ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2657 ALT: FOOD TAX:
OPEN DATE: 09 01 03 ORIG OPEN DATE: 09 01 03 CLOSE DATE: 00 00 00
TELE NO: 843 552 0121 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F10=NOTE(Y)

16:04:48 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:21
ADDED: 02 11 04 BY: TAYLORED CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST INC 3824 ADD'L NAME:
BUSINESS ST: 2816 MAIN ST SKCD: -
BUSINESS CITY: NEWBERRY STATE: SC ZIP: 29108 4134
ATTN/INFO: TAX DEPT ATTN JOHN PATTERSON SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 300 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 36 CNTY: 36 NEWBERRY EFT: 03 04 ELEC STAT: Y
MUNICIPAL CITY: NEWBERRY CITY CODE: 2632 ALT: FOOD TAX:
OPEN DATE: 12 10 03 ORIG OPEN DATE: 12 10 03 CLOSE DATE: 12 31 08 R
TELE NO: 972 801 1388 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:04:52 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:25
ADDED: 07 01 04 BY: TILLMAP CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 02787 ADD'L NAME:
BUSINESS ST: 932 CHESTERFIELD HWY BKCD: -
BUSINESS CITY: CHERAW STATE: SC ZIP: 29520 7008
ATTN/INFO: ATTN TAX DEPARTMENT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 13 CNTY: 13 CHESTERFIELD EFT: 08 04 ELEC STAT: Y
MUNICIPAL CITY: CHERAW CITY CODE: 2133 ALT: FOOD TAX:
OPEN DATE: 08 01 04 ORIG OPEN DATE: 08 01 04 CLOSE DATE: 00 00 00
TELE NO: 803 236 8574 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:04:55 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:28
ADDED: 11 12 04 BY: COKERL CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER 02801 ADD'L NAME:
BUSINESS ST: 1115 1119 E GODBOLD ST BRCD:
BUSINESS CITY: MARION STATE: SC ZIP: 29571
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FLOOR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 34 CNTY: 34 MARION EFT: 02 05 ELEC STAT: Y
MUNICIPAL CITY: MARION CITY CODE: 2588 ALT: FOOD TAX:
OPEN DATE: 11 13 04 ORIG OPEN DATE: 11 13 04 CLOSE DATE: 01 12 10 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:04:58 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:31
ADDED: 06 14 05 BY: TILLMAP CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST 02824 ADD'L NAME:
BUSINESS ST: 209 OCONEE SQUARE DR BKCD: -
BUSINESS CITY: SENECA STATE: SC ZIP: 29678 2546
ATTN/INFO: ATTN TAX DEPARTMENT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 37 CNTY: 37 OCONEE EFT: 07 05 ELEC STAT: Y
MUNICIPAL CITY: SENECA CITY CODE: 2816 ALT: FOOD TAX:
OPEN DATE: 04 01 05 ORIG OPEN DATE: 04 01 05 CLOSE DATE: 07 07 09 C
TELE NO: 800 275 2696 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:05:02 Monday, December 05, 2011

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:04:34
          ADDED: 08 01 05  BY: HORNSBA   CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                             ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT A CENTER EAST INC 02834                       ADD'L NAME:
    BUSINESS ST: 524 E MAIN ST                                  BKCD:
  BUSINESS CITY: KINGSTREE                                  STATE: SC     ZIP: 29556 3517
      ATTN/INFO: TAX DEPT                                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY                         911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                                      STATE: TX     ZIP: 75024
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 04 ANNUAL          CONSOL:
   FILE# ASSIGN: 45  CNTY: 45  WILLIAMBURG  EFT: 08 05             ELEC STAT: Y
 MUNICIPAL CITY: KINGSTREE          CITY CODE: 2463   ALT:         FOOD TAX:
      OPEN DATE: 09 01 05   ORIG OPEN DATE: 09 01 05   CLOSE DATE: 09 12 11 C
        TELE NO: 800 275 2696     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ   F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
        F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE
```

16:05:05 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:38
ADDED: 09 21 05 BY: TILLMAP CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted]0 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 02847 ADD'L NAME:
BUSINESS ST: 1414 HIGHWAY 301 S BKCD: -
BUSINESS CITY: DILLON STATE: SC ZIP: 29536 4607
ATTN/INFO: ATTN TAX DEPARTMENT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 17 CNTY: 17 DILLON EFT: 09 05 ELEC STAT: Y
MUNICIPAL CITY: DILLON CITY CODE: 2208 ALT: FOOD TAX:
OPEN DATE: 09 24 05 ORIG OPEN DATE: 09 24 05 CLOSE DATE: 00 00 00
TELE NO: 972 801 1316 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

:05:09 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:42
ADDED: 01 23 06 BY: JOYCES CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] 0 FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST 520 ADD'L NAME:
BUSINESS ST: 1317 N MAIN ST STE E1 BKCD:
BUSINESS CITY: SUMMERVILLE STATE: SC ZIP: 29483 7342
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 3RD FL 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 3556
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 04 ANNUAL CONSOL:
FILE# ASSIGN: 08 CNTY: 08 BERKELEY EFT: 01 06 ELEC STAT: Y
MUNICIPAL CITY: SUMMERVILLE CITY CODE: 2876 ALT: FOOD TAX:
OPEN DATE: 08 02 96 ORIG OPEN DATE: 08 02 96 CLOSE DATE: 00 00 00
TELE NO: 843 875 3279 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

05:14 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:47
ADDED: 03 22 06 BY: DEBG CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER EAST INC 02859 ADD'L NAME:
BUSINESS ST: 429 W BOYCE ST BKCD: -
BUSINESS CITY: MANNING STATE: SC ZIP: 29102 2615
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5700 TENNYSON PKWY 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 14 CNTY: 14 CLARENDON EFT: 04 06 ELEC STAT: Y
MUNICIPAL CITY: MANNING CITY CODE: 2585 ALT: FOOD TAX:
OPEN DATE: 03 18 06 ORIG OPEN DATE: 03 18 06 CLOSE DATE: 00 00 00
TELE NO: 972 801 1316 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:05:17 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:50
ADDED: 02 20 08 BY: HORNSBA CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04006 ADD'L NAME:
BUSINESS ST: 2107 LAURENS RD STE A BKCD: -
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29607 3221
ATTN/INFO: TAX DEPT 829 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 02 08 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 08 ORIG OPEN DATE: 01 01 08 CLOSE DATE: 00 00 00
TELE NO: 972 801 1100 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:05:20 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:53
ADDED: 02 20 08 BY: HORNSBA CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 03846 ADD'L NAME:
BUSINESS ST: 1121 BROAD ST BKCD:
BUSINESS CITY: SUMTER STATE: SC ZIP: 29150 1902
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 43 CNTY: 43 SUMTER EFT: 02 08 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 08 ORIG OPEN DATE: 01 01 08 CLOSE DATE: 00 00 00
TELE NO: 972 801 1100 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:05:23 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:56
ADDED: 02 20 08 BY: HORNSBA CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 03880 ADD'L NAME:
BUSINESS ST: 2315 AUGUSTA RD BXCD:
BUSINESS CITY: WEST COLUMBIA STATE: SC ZIP: 29169 4541
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 02 08 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 08 ORIG OPEN DATE: 01 01 08 CLOSE DATE: 00 00 00
TELE NO: 972 801 1100 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:05:32 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:04:59
ADDED: 03 27 08 BY: ANGELYN CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 03987 ADD'L NAME:
BUSINESS ST: 2449 CHARLESTON HWY BKCD:
BUSINESS CITY: CAYCE STATE: SC ZIP: 29033 1709
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 08 ORIG OPEN DATE: 01 01 08 CLOSE DATE: 00 00 00
TELE NO: 972 801 1100 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS14 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:05:36 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:08
ADDED: 03 27 08 BY: ANGELYN CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MASTR#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 03941 ADD'L NAME:
BUSINESS ST: 1382 REMOUNT RD STE B BKCD:
BUSINESS CITY: N CHARLESTON STATE: SC ZIP: 29406 3387
ATTN/INFO: TAX DEPT 830 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2656 ALT: FOOD TAX:
OPEN DATE: 01 01 08 ORIG OPEN DATE: 01 01 08 CLOSE DATE: 00 00 00
TELE NO: 972 801 1100 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:05:19 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:12
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04664 ADD'L NAME:
BUSINESS ST: 2807 S MAIN ST BKCD: -
BUSINESS CITY: ANDERSON STATE: SC ZIP: 29624
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: Y SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 04 CNTY: 04 ANDERSON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: ANDERSON CITY CODE: 2020 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 231 6888 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:05:54 Monday, December 05, 2011

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:05:15
          ADDED: 02 11 10  BY: TXBSI420  CHGD: 11 22 11  BY: TXBRG258

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT A CENTER EAST INC                          ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: OPEN
  BUSINESS NAME: RENT A CENTER 04639                             ADD'L NAME:
    BUSINESS ST: 2303 BOUNDARY ST STE 7                    BKCD:
  BUSINESS CITY: BEAUFORT                          STATE: SC     ZIP: 29903
      ATTN/INFO:                                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                             STATE: TX     ZIP: 75024 5837
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 07  CNTY: 07  BEAUFORT          EFT: 09 10       ELEC STAT: Y
 MUNICIPAL CITY: BEAUFORT            CITY CODE: 2058   ALT:       FOOD TAX:
      OPEN DATE: 01 01 10   ORIG OPEN DATE: 01 01 10    CLOSE DATE: 00 00 00
        TELE NO: 843 524 3550     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE
```

16:05:58 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:31
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 05583 ADD'L NAME:
BUSINESS ST: 1660 SAM RITTENBERG BLVD BKCD: -
BUSINESS CITY: CHARLESTON STATE: SC ZIP: 29407
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: CHARLESTON CITY CODE: 2130 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 763 9097 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:02 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:35
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 05586 ADD'L NAME:
BUSINESS ST: 5617 RIVERS AVE BKCD: -
BUSINESS CITY: NORTH CHARLESTON STATE: SC ZIP: 29406
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: CHARLESTON CITY CODE: 2130 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 747 5959 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:05 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:38
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04630 ADD'L NAME:
BUSINESS ST: 1313 W FLOYD BAKER BLVD BKCD: -
BUSINESS CITY: GAFFNEY STATE: SC ZIP: 29341
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 11 CNTY: 11 CHEROKEE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: GAFFNEY CITY CODE: 2330 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 489 7510 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:08 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:41
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXERG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04665 ADD'L NAME:
BUSINESS ST: 315 N PEARL ST BKCD: -
BUSINESS CITY: PAGELAND STATE: SC ZIP: 29728
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 13 CNTY: 13 CHESTERFIELD EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: PAGELAND CITY CODE: 2686 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 672 5977 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:12 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:45
ADDED: 02 11 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 05588 ADD'L NAME:
BUSINESS ST: 355 BELLS HWY SXCD:
BUSINESS CITY: WALTERBORO STATE: SC ZIP: 29488
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 15 CNTY: 15 COLLETON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: WALTERBORO CITY CODE: 2940 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 549 6469 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:15 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:48
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 05587 ADD'L NAME:
BUSINESS ST: 1448 BOONE HILL RD BKCD:
BUSINESS CITY: SUMMERVILLE STATE: SC ZIP: 29483
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 18 CNTY: 18 DORCHESTER EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: SUMMERVILLE CITY CODE: 2874 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 871 8722 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:18 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:51
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04655 ADD'L NAME:
BUSINESS ST: 354 N CASHUA DR BKCD: -
BUSINESS CITY: FLORENCE STATE: SC ZIP: 29501
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: FLORENCE CITY CODE: 2286 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 664 9005 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:21 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:54
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04640 ADD'L NAME:
BUSINESS ST: 159 S RON MCNAIR BLVD BKCD: -
BUSINESS CITY: LAKE CITY STATE: SC ZIP: 29560
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: LAKE CITY CITY CODE: 2470 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 394 2735 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:24 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:05:57
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04659 ADD'L NAME:
BUSINESS ST: 3219 W BLUE RIDGE DR BKCD:
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29611
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 295 4400 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:29 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:01
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04661 ADD'L NAME:
BUSINESS ST: 14027 E WADE HAMPTON BLVD BKCD: -
BUSINESS CITY: GREER STATE: SC ZIP: 29651
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: GREER CITY CODE: 2370 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 879 7122 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS14 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:35 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:06
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG250

SINGLE ID: [redacted] FILE#: [redacted] 5 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04627 ADD'L NAME:
BUSINESS ST: 1122 NORTH MAIN ST BKCD: -
BUSINESS CITY: FOUNTAIN INN STATE: SC ZIP: 29644
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: FOUNTAIN INN CITY CODE: 2315 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 846 862 4400 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:40 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:12
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 4623 ADD'L NAME:
BUSINESS ST: 2600 ANDERSON RD EXCD: -
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29611
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 295 1263 PRINT IND(O/B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:43 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:16
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04648 ADD'L NAME:
BUSINESS ST: 812 ELM ST E BKCD: -
BUSINESS CITY: HAMPTON STATE: SC ZIP: 29924
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 25 CNTY: 25 HAMPTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: HAMPTON CITY CODE: 2380 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 803 943 5800 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:47 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:20
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04657 ADD'L NAME:
BUSINESS ST: 2709 CHURCH ST STE F BKCD: -
BUSINESS CITY: CONWAY STATE: SC ZIP: 29526
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: Y SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: CONWAY CITY CODE: 2163 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 365 1771 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:50 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:23
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04656 ADD'L NAME:
BUSINESS ST: 810 E MAIN ST STE D BKCD: -
BUSINESS CITY: LAURENS STATE: SC ZIP: 29360
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 30 CNTY: 30 LAURENS EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: LAURENS CITY CODE: 2498 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 984 1622 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:53 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:26
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04649 ADD'L NAME:
BUSINESS ST: 1612 AIRPORT BLVD BKCD: -
BUSINESS CITY: WEST COLUMBIA STATE: SC ZIP: 29169
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 803 791 8040 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:29
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04643 ADD'L NAME:
BUSINESS ST: 207 15-401 BYPASS W UNITS 3 4 BKCD:
BUSINESS CITY: BENNETTSVILLE STATE: SC ZIP: 29512
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TN ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 35 CNTY: 35 MARLBORO EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 479 7828 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:02 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:33
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04663 ADD'L NAME:
BUSINESS ST: 415 STONEWALL JACKSON BLVD STE BKCD: -
BUSINESS CITY: ORANGEBURG STATE: SC ZIP: 29115
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 38 CNTY: 38 ORANGEBURG EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: ORANGEBURG CITY CODE: 2678 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 803 516 0097 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:05 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:38
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER 04652 ADD'L NAME:
BUSINESS ST: 7509 GARNERS FERRY RD STE C BKCD:
BUSINESS CITY: COLUMBIA STATE: RI ZIP: 29209
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 99 CNTY: 99 OUT-OF-STATE EFT: ELEC STAT: N
MUNICIPAL CITY: NOT FOUND IN TBL CITY CODE: 0001 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 01 01 10 A
TELE NO: 803 776 2770 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:10 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:43
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04652 ADD'L NAME:
BUSINESS ST: 7509 GARNERS FERRY RD STE C BKCD:
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29206
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: COLUMBIA CITY CODE: 2160 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 803 776 2770 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:13 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:46
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04662 ADD'L NAME:
BUSINESS ST: 5124 FAIRFIELD RD BXCD:
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29203
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SDTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: COLUMBIA CITY CODE: 2160 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 803 714 0706 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:17 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:49
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04658 ADD'L NAME:
BUSINESS ST: 118 GARNER RD BKCD:
BUSINESS CITY: SPARTANBURG STATE: SC ZIP: 29303
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 42 CNTY: 42 SPARTANBURG EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: SPARTANBURG CITY CODE: 2843 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 597 1700 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...day, December 05, 2011

TXPRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:54
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04632 ADD'L NAME:
BUSINESS ST: 410 N DUNCAN BYPASS STE C BKCD: -
BUSINESS CITY: UNION STATE: SC ZIP: 29379
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 44 CNTY: 44 UNION EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: UNION CITY CODE: 2915 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 429 8002 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:24 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:06:57
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 04628 ADD'L NAME:
BUSINESS ST: 169 JOHN B WHITE SR BLVD BKCD: -
BUSINESS CITY: SPARTANBURG STATE: SC ZIP: 29306
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: SPARTANBURG STATE: SC ZIP: 29305
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 42 CNTY: 42 SPARTANBURG EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: SPARTANBURG CITY CODE: 2843 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 864 573 7600 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:31 Monday, December 05, 2011

TXFRG008.RG91 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:04
ADDED: 02 12 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXERG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 05585 ADD'L NAME:
BUSINESS ST: 209 NORTH MAIN ST BKCD: -
BUSINESS CITY: HEMINGWAY STATE: SC ZIP: 29554
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: Y SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 45 CNTY: 45 WILLIAMSBURG EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: HEMINGWAY CITY CODE: 2400 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 843 558 9451 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:35 Monday, December 05, 2011

TXPRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:08
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: REN A CENTER 04840 ADD'L NAME:
BUSINESS ST: 510 BC MOORE DR SKCD: -
BUSINESS CITY: CHESTER STATE: SC ZIP: 29706 1640
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 12 CNTY: 12 CHESTER EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 07 07 09 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 0000 NAICS: AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:40 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:12
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06569 ADD'L NAME:
BUSINESS ST: 300 W BLACKSTOCK RD BKCD:
BUSINESS CITY: SPARTANBURG STATE: SC ZIP: 29301 1359
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 42 CNTY: 42 SPARTANBURG EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 07 02 09 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:45 Monday, December 05, 2011

TXPRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:17
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06575 ADD'L NAME:
BUSINESS ST: 1017 WOODRUFF RD BKCD:
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29607
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 01 10 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FBI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:49 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:21
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST INC ADD'L NAME:
BUSINESS ST: 108 HARBISON BLVD BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29212
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: N SIGNED: N RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: ELEC STAT: N
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 01 10 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 02 01 10 D
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:54 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:27
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06577 ADD'L NAME:
BUSINESS ST: 3523 CLEMSON BLVD BKCD:
BUSINESS CITY: ANDERSON STATE: SC ZIP: 29621 1312
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 04 CNTY: 04 ANDERSON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 09 16 09 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:57 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:30
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER 02944 ADD'L NAME:
BUSINESS ST: 40369 RIVER OAKS DR SUITE B2 B BKCD: -
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29579
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R PEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 09 10 ELEC STAT: N
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 11 10 08 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 08 31 11 C
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:07:01 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:33
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT A CENTER EAST INC ADD'L NAME:
BUSINESS ST: 5501 HEADQUARTERS DR BKCD:
BUSINESS CITY: PLANO STATE: TX ZIP: 75024 5845
ATTN/INFO: TAX DEPT 829 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: N SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 99 CNTY: 99 OUT-OF-STATE EFT: ELEC STAT: N
MUNICIPAL CITY: NOT FOUND IN TBL CITY CODE: 0001 ALT: FOOD TAX:
OPEN DATE: 02 01 10 ORIG OPEN DATE: 02 01 10 CLOSE DATE: 02 01 10 L
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:06:03 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NSXT SCREEN: RETAIL SALES/USR TAX INQUIRY TIME: 16:07:37
ADDED: 03 26 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: WARR
BUSINESS NAME: RENT A CENTER EAST INC ADD'L NAME:
BUSINESS ST: 5501 HEADQUARTERS DR BKCD: -
BUSINESS CITY: PLANO STATE: TX ZIP: 75024 5845
ATTN/INFO: TAX DEPT 829 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: N SIGNED: N RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 99 CNTY: 99 OUT-OF-STATE EFT: ELEC STAT: N
MUNICIPAL CITY: NOT FOUND IN TBL CITY CODE: 0001 ALT: FOOD TAX:
OPEN DATE: 01 01 10 ORIG OPEN DATE: 01 01 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FRI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS14 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS18 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:08:09 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:41
ADDED: 04 02 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted]0 FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06576 ADD'L NAME:
BUSINESS ST: 108 HARBISON BLVD BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29212
ATTN/INFO: TAX DEPT 829 SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 09 16 09 ORIG OPEN DATE: 09 16 09 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

10:08:12 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:45
ADDED: 04 27 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: WARR
BUSINESS NAME: RENT A CENTER 04852 ADD'L NAME:
BUSINESS ST: 11090 ASHEVILLE HWY STE 2 BKCD:
BUSINESS CITY: INMAN STATE: SC ZIP: 29349 6714
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 42 CNTY: 42 SPARTANBURG BFT: 09 10 ELEC STAT: N
MUNICIPAL CITY: INMAN CITY CODE: 2430 ALT: FOOD TAX:
OPEN DATE: 04 27 10 ORIG OPEN DATE: 04 27 10 CLOSE DATE: 00 00 00
TELE NO: 864 473 1181 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

... Monday, December 05, 2011

TXPRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:07:48
ADDED: 07 28 10 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06666 ADD'L NAME:
BUSINESS ST: 4950 CENTRE POINTE DR BKCD: -
BUSINESS CITY: N CHARLESTON STATE: SC ZIP: 29418 6970
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 07 28 10 ORIG OPEN DATE: 07 28 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532310 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:08:18
ADDED: 08 11 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06667 ADD'L NAME:
BUSINESS ST: 101 OKATIE CENTER BLVD BKCD: -
BUSINESS CITY: BLUFFTON STATE: SC ZIP: 29909
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 07 CNTY: 07 BEAUFORT EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: BLUFFTON CITY CODE: 2074 ALT: FOOD TAX:
OPEN DATE: 08 03 10 ORIG OPEN DATE: 08 03 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...:27 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:08:42
ADDED: 08 11 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06669 ADD'L NAME:
BUSINESS ST: 927 S IRBY ST BKCD:
BUSINESS CITY: FLORENCE STATE: SC ZIP: 29501 5238
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: FLORENCE CITY CODE: 2286 ALT: FOOD TAX:
OPEN DATE: 08 05 10 ORIG OPEN DATE: 08 05 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F5=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

DECEMBER 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:08:42
ADDED: 08 11 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06669 ADD'L NAME:
BUSINESS ST: 927 S IRBY ST BKCD:
BUSINESS CITY: FLORENCE STATE: SC ZIP: 29501 5238
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: FLORENCE CITY CODE: 2286 ALT: FOOD TAX:
OPEN DATE: 08 05 10 ORIG OPEN DATE: 08 05 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...day, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:09:35
ADDED: 08 11 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06668 ADD'L NAME:
BUSINESS ST: 2361 DAVID MCLEOD BLVD BKCD: -
BUSINESS CITY: FLORENCE STATE: SC ZIP: 29501
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 09 10 ELEC STAT: Y
MUNICIPAL CITY: FLORENCE CITY CODE: 2286 ALT: FOOD TAX:
OPEN DATE: 08 05 10 ORIG OPEN DATE: 08 05 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...day, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:09:42
ADDED: 09 10 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06725 ADD'L NAME:
BUSINESS ST: 9005 TWO NOTCH RD BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29223 5850
ATTN/INFO: TAX DEPT SWASTE: N O: N H: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 10 10 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 09 28 10 ORIG OPEN DATE: 09 28 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...10 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:09:47
ADDED: 12 08 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06795 ADD'L NAME:
BUSINESS ST: 4211 AUGUSTA RD BKCD: -
BUSINESS CITY: LEXINGTON STATE: SC ZIP: 29073 7940
ATTN/INFO: SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5837
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: 01 11 ELEC STAT: Y
MUNICIPAL CITY: LEXINGTON CITY CODE: 2506 ALT: FOOD TAX:
OPEN DATE: 12 09 10 ORIG OPEN DATE: 12 09 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:10:29 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:09:52
ADDED: 12 08 10 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06781 ADD'L NAME:
BUSINESS ST: 240 UNIVERSITY PKWY BKCD:
BUSINESS CITY: AIKEN STATE: SC ZIP: 29801 6310
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 02 CNTY: 02 AIKEN EFT: 01 11 ELEC STAT: Y
MUNICIPAL CITY: AIKEN CITY CODE: 2010 ALT: FOOD TAX:
OPEN DATE: 12 14 10 ORIG OPEN DATE: 12 14 10 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:10:08
ADDED: 05 12 11 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06272 ADD'L NAME:
BUSINESS ST: 906 FRONTAGE RD E BKCD: -
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29577 6700
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 05 26 11 ORIG OPEN DATE: 05 26 11 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

[illegible] Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:10:19
ADDED: 05 12 11 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06413 ADD'L NAME:
BUSINESS ST: 201 COLUMBIA MALL BLVD STE 91 BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29223 7551
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 05 31 11 ORIG OPEN DATE: 05 31 11 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

...day, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:10:37
ADDED: 06 09 11 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06260 ADD'L NAME:
BUSINESS ST: 3911 EDMUND HWY BKCD:
BUSINESS CITY: WEST COLUMBIA STATE: SC ZIP: 29170 1944
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 32 CNTY: 32 LEXINGTON EFT: ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 06 23 11 ORIG OPEN DATE: 06 23 11 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:10:58
ADDED: 07 18 11 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06149 ADD'L NAME:
BUSINESS ST: 2439 BOUNDARY ST BKCD: -
BUSINESS CITY: BEAUFORT STATE: SC ZIP: 29906
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 07 CNTY: 07 BEAUFORT EFT: ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 07 28 11 ORIG OPEN DATE: 07 28 11 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(0,8): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: PEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:11:08
          ADDED: 07 18 11  BY: TXBSI420  CHGD: 11 04 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:          PER:
     OWNER NAME: RENT A CENTER EAST INC                         ADD'L NAME:
     TYPE OWNER: CORPORATION      SINGLE MEMBER DISREGARD:      STATUS: OPEN
  BUSINESS NAME: RENT A CENTER 06265                            ADD'L NAME:
    BUSINESS ST: 6329 TWO NOTCH RD                      BKCD:
  BUSINESS CITY: COLUMBIA                          STATE: SC    ZIP: 29223
       ATTN/INFO: TAX DEPT                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                             STATE: SC    ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 40  CNTY: 40  RICHLAND          EFT:            ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
       OPEN DATE: 07 12 11   ORIG OPEN DATE: 07 12 11   CLOSE DATE: 00 00 00
         TELE NO: 405 529 9747      PRINT IND(O,B):    LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:11:13
ADDED: 08 08 11 BY: TXBSI420 CHGD: 11 04 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06106 ADD'L NAME:
BUSINESS ST: 7600 RIVERS AVE BKCD: -
BUSINESS CITY: N CHARLESTON STATE: SC ZIP: 29406
ATTN/INFO: ATTN TAX DEPARTMENT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2656 ALT: FOOD TAX:
OPEN DATE: 08 23 11 ORIG OPEN DATE: 08 23 11 CLOSE DATE: 00 00 00
TELE NO: PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

[illegible] December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:11:25
ADDED: 08 26 11 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06129 ADD'L NAME:
BUSINESS ST: 117 ELK SR STE D BKCD: -
BUSINESS CITY: MURRELLS INLET STATE: SC ZIP: 29576
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 11 11 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 09 26 11 ORIG OPEN DATE: 09 26 11 CLOSE DATE: 00 00 00
TELE NO: 972 801 1904 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:12:16 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:11:39
ADDED: 08 26 11 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG250

SINGLE ID: [redacted]6 FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06048 ADD'L NAME:
BUSINESS ST: 1214 PORT DR BKCD: -
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29577
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 11 11 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 10 18 11 ORIG OPEN DATE: 10 18 11 CLOSE DATE: 00 00 00
TELE NO: 972 801 1904 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:12:34 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:12:14
ADDED: 08 26 11 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06047 ADD'L NAME:
BUSINESS ST: 7558 RIVERS AVE BKCD:
BUSINESS CITY: NORTH CHARLESTON STATE: SC ZIP: 29406 4661
ATTN/INFO: TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 11 11 ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2656 ALT: FOOD TAX:
OPEN DATE: 10 13 11 ORIG OPEN DATE: 10 13 11 CLOSE DATE: 00 00 00
TELE NO: 972 801 1904 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:12:20
ADDED: 10 19 11 BY: TXBSI420 CHGD: 11 22 11 BY: TXBRG258

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: OPEN
BUSINESS NAME: RENT A CENTER 06136 ADD'L NAME:
BUSINESS ST: 130 CENTRUM DR STE 13 BKCD:
BUSINESS CITY: IRMO STATE: SC ZIP: 29063
ATTN/INFO: TAX DEPT SWASTE: N O: N S: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 11 11 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 10 13 11 ORIG OPEN DATE: 10 13 11 CLOSE DATE: 00 00 00
TELE NO: 405 529 9747 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

--:12:31 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:12:23
ADDED: 11 08 11 BY: TXBSI420 CHGD: 11 08 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: WARR
BUSINESS NAME: RENT A CENTER 06005 ADD'L NAME:
BUSINESS ST: 601 MARKET CT BKCD: -
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29577
ATTN/INFO: ATTN TAX DEPARTMENT SWASTE: O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: ELEC STAT:
MUNICIPAL CITY: MYRTLE BEACH CITY CODE: 2615 ALT: FOOD TAX:
OPEN DATE: 11 01 11 ORIG OPEN DATE: 11 01 11 CLOSE DATE: 00 00 00
TELE NO: 972 310 9148 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE:
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: 00000000 / 00000000
EXEM: SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

16:12:34 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:12:27
ADDED: 11 21 11 BY: TXBSI420 CHGD: 11 21 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT A CENTER EAST INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: WARR
BUSINESS NAME: RENT A CENTER 06072 ADD'L NAME:
BUSINESS ST: 2398 CLEMENTS FERRY RD STE D BKCD:
BUSINESS CITY: WANDO STATE: SC ZIP: 29492
ATTN/INFO: TAX DEPT SWASTE: O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: SC ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 08 CNTY: 08 BERKELEY EFT: ELEC STAT:
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 11 28 11 ORIG OPEN DATE: 11 28 11 CLOSE DATE: 00 00 00
TELE NO: 972 801 1904 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5700 NAICS: 442299 AGREE:
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: 00000000 / 00000000
EXEM: SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

PNL FOR RAC AND RWY

Expense accounts for sample periods

Account #	Account Name
6261	Op exp – advert – brochure
6265	Op exp – advert – In store pr
6270	Op exp – advert – other
8312	Other printing
6286	Other – repairs/maint
	Other – store operating f
	Other – store supplies
8315	Other – training material
6405	G&A – contributions

3 sample months for expenses are ;
4/08, 6/09, 8/10

SCDOR
Field Operations

AS-55
Rev. 08/17/03-TM

Conference Report

Date: April 17, 2013 Conference Location: Via Telephone

RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 12/31/2009
File #: various
Audit #: 01/21/4887

Auditors: Jack L. Cain, Dawn Taylor

Individuals present for Taxpayer: Hugh Tollack, Misty Johnston, and Charles Ramirez

Individuals present for Department of Revenue: Dawn Taylor, Susie Shytle, and Rodger Watson

Discussion:

Both parties reviewed the data shown on two Excel spreadsheets(one labeled RAC for Rent A Center East and one labeled RWY for Rent Way Inc). The spreadsheets listed items that were questioned in the original audit and the amount for each category. We went through each item on the list to determine if we agreed or disagreed.

On the RWY sheet, the following determinations were made for each category:
Other Non Tax(taxable and RWY will pay)
RRI(DOR will remove)
Delivery Fee(taxable and RWY will pay)
Reinstatement Fee(DOR will remove)
Insurance Waiver Fee(will contest)
NSF Income(No decision yet; additional info will be provided)
Prepaid Income(portion is taxable for the sale of telephone cards for wireless plans, but no breakdown was ever provided; DOR recommended applying 9% to the total amount because that was the taxable percentage for similar charges by RAC, the related company, but RWY will provide the exact amount)
Other Income(Additional research is required because RWY contends that tax was paid and that the reconciliation reports will show this)
Other Tax Income(Additional research is required because RWYsays that this account is the tax itself)
Avg Monthly Exp Proj Schedule(taxable and RWY will pay)
Use–Fixed Assets(TP overpaid use tax and is due a refund)

Once the final determination is made on the undecided categories, RWY wants to pay the "agreed portion" of the audit. RWY continues to contest the LDW fees(liability damage waiver). RWY says that the taxpayer signs a rental agreement for the merchandise and then signs a second agreement for the LDW fees. The LDW agreement is optional. Since it is a separate transaction, RWY contends that it is not taxable because it is not purchased with the rented merchandise. Furthermore, RWY contends that SCDOR is interpreting tax statutes in a broad sense and is in violation of the Taxpayer Fairness Act.

DOR contends that we are not broadly interpreting tax statutes because we have documented older cases that dealt with the taxability of damage waiver fees. DOR contends that the LDW should have been included in the gross proceeds of sale because if there was no rental of merchandise, the LDW could not have been charged to the customer which is the tenet of the Meyers Arnold v. SCTC 1985 court case.

Both parties agreed that the LDW part of the audit could not be settled at the district level and would be sent to our litigation group for possible settlement. RWY said that it had retained the services of John Von Lehe of Nelson Mullens for representation.

Rodger Watson

From: Hugh Tollack <Hugh.Tollack@Rentacenter.com>
Sent: Monday, April 15, 2013 2:47 PM
To: Rodger Watson
Cc: Charles Ramirez
Subject: Taxpayer Fairness Act
Attachments: South Carolina Senate Bill S. 15.docx

Mr. Watson,

I have attached a copy of a bill which has been introduced into both houses of your legislature during the current legislative session. This legislation requires the SC Dept. of Revenue to interpret tax statutes in a manner that does not give broader meaning than intended by the plain meaning of the statute. It is specifically aimed at policy documents and regulations of the Department. The proposed legislation also provides that any ambiguity in tax statutes must be resolved in favor of the taxpayer. This would assumedly include interpretation of exemptions which in the past have always been strictly construed by the courts as a matter of "legislative grace".

As you know, similar legislation was enacted in 2011 as a part of the appropriations bill but expired in 2012. However, the prior legislation was in effect at the time the Department issued its assessment to Rent-A-Center East, Inc.

Thank you for your consideration.

Hugh

Hugh L. Tollack II, CPA
Director of Tax Audits,
Research and Planning
Rent-A-Center, Inc.
5501 Headquarters Drive
Plano, TX 75024
(972) 801-1331
hugh.tollack@rentacenter.com



South Carolina General Assembly
120th Session, 2013-2014

S. 15

STATUS INFORMATION

General Bill
Sponsors: Senators Grooms, Campsen, Ford, Young and Davis
Document Path: l:\s-res\lkg\002taxf.kmm.lkg.docx
Companion/Similar bill(s): 3020

Introduced in the Senate on January 8, 2013
Introduced in the House on February 21, 2013
Currently residing in the House Committee on Ways and Means

Summary: Taxpayer Fairness Act

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
12/13/2012	Senate	Prefiled
12/13/2012	Senate	Referred to Committee on Finance
1/8/2013	Senate	Introduced and read first time (Senate Journal-page 32)
1/8/2013	Senate	Referred to Committee on Finance (Senate Journal-page 32)
2/7/2013	Senate	Committee report: Favorable Finance (Senate Journal-page 14)
2/19/2013	Senate	Read second time (Senate Journal-page 11)
2/19/2013	Senate	Roll call Ayes-40 Nays-1 (Senate Journal-page 11)
2/21/2013	Senate	Read third time and sent to House (Senate Journal-page 8)
2/21/2013	House	Introduced and read first time (House Journal-page 75)
2/21/2013	House	Referred to Committee on Ways and Means (House Journal-page 75)

View the latest legislative information at the LPITS web site

VERSIONS OF THIS BILL

12/13/2012
2/7/2013

COMMITTEE REPORT
February 7, 2013

S. 15

Introduced by Senators Grooms, Campsen and Ford

S. Printed 2/7/13--S.
Read the first time January 8, 2013.

THE COMMITTEE ON FINANCE

To whom was referred a Bill (S. 15) to amend the Code of Laws of South Carolina, 1976, by enacting the "Taxpayer Fairness Act" by adding Section 12-4-397 to provide the manner, etc., respectfully

REPORT:

That they have duly and carefully considered the same and recommend that the same do pass:

HUGH K. LEATHERMAN, SR. for Committee.

A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ENACTING THE "TAXPAYER FAIRNESS ACT" BY ADDING SECTION 12-4-397 TO PROVIDE THE MANNER IN WHICH THE SOUTH CAROLINA DEPARTMENT OF REVENUE MUST INTERPRET TAX STATUTES OF THIS STATE, TO PROVIDE THAT TERMS IN THE TAX STATUTES OF THIS STATE MAY NOT BE GIVEN BROADER MEANING THAN INTENDED BY POLICY DOCUMENTS AND REGULATIONS OF THE DEPARTMENT OF REVENUE, TO PROVIDE THAT AMBIGUITY IN TAX STATUTES MUST BE RESOLVED IN FAVOR OF THE TAXPAYER, TO REQUIRE THE DEPARTMENT TO REPORT AMBIGUITIES TO CERTAIN MEMBERS OF THE GENERAL ASSEMBLY, AND TO DEFINE "TAX STATUTES OF THIS STATE".

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. This act may be cited as the "Taxpayer Fairness Act".

SECTION 2. Article 3, Chapter 4, Title 12 of the 1976 Code is amended by adding:

"Section 12-4-397. (A) For purposes of this section, a 'tax statute of this State' means a statute imposing a tax or fee administrated by the South Carolina Department of Revenue.

(B) In applying the tax statutes of this State, the department's interpretation of the statutes must be based on the plain meaning of the statute's text and the legislative intent giving rise to the enactment of the statutes.

(C) Terms contained in the tax statutes of this State may not be given broader meaning in policy documents or regulations of the department beyond the meaning of the statute.

(D) At least twice annually, the department shall submit a report to the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives, and the chairmen of the Senate Finance Committee and the House Ways and Means Committee regarding any discovered ambiguity in the meaning of a tax statute. The first report must be submitted no later than May first and the second report must be submitted no later than November first of each year."

SECTION .3. This act takes effect upon approval by the Governor.

----XX----

OPTIONAL LIABILITY WAIVER PROVISION

Rental Agreement No. _____

By signing below, you agree to pay an Optional Liability Waiver fee of _____ with your weekly/semi-monthly/monthly rental payment while this Provision is in effect. By accepting this fee, Rent-A-Center agrees to waive your liability to Rent-A-Center if the property is damaged, destroyed or lost through:

1. Lightning
2. Fire
3. Smoke
4. Windstorm
5. Theft
6. Flood

As used here "theft" means the criminal taking of the rental property from the residence shown in the Agreement by a person or persons making felonious entry through force or violence, as evidenced by visual marks or physical damage to the exterior of the premises at the point of entry. You must supply Rent-A-Center with a police report showing theft of or damage to the rental property.

This Optional Liability Waiver Provision does not apply to loss or damage due to mysterious disappearance, abandonment of the property, moisture, intentional acts or your neglect. Rent-A-Center will waive your liability for damage, destruction or loss only if you have paid all periodic rental payments including the liability waiver fee through the date of loss and have complied with all other terms of your Rental Agreement and the terms of this Optional Liability Waiver Provision.

This Provision will remain in effect until it is canceled. You or Rent-A-Center may terminate this Optional Liability Waiver at any time without notice and the termination will become effective at the end of the current period for which you have paid this Optional Liability Waiver fee. This provision will automatically be canceled if you are more than 14 days past due.

This Optional Liability Waiver Provision is an additional part of the Rental Agreement.

NOTICE: THIS CONTRACT OFFERS, FOR AN ADDITIONAL CHARGE, AN OPTIONAL LIABILITY DAMAGE WAIVER TO COVER YOUR RESPONSIBILITY FOR DAMAGE TO THE PROPERTY. BEFORE DECIDING WHETHER TO PURCHASE THE OPTIONAL LIABILITY WAIVER, YOU MAY WISH TO DETERMINE WHETHER YOUR OWN HOMEOWNERS OR CASUALTY INSURANCE AFFORDS YOU COVERAGE FOR DAMAGE TO THE RENTAL PROPERTY, AND THE AMOUNT OF DEDUCTIBLE UNDER YOUR OWN INSURANCE COVERAGE. THE PURCHASE OF THIS OPTIONAL LIABILITY DAMAGE WAIVER IS NOT MANDATORY AND MAY BE DECLINED

I/We understand that this Optional Liability Waiver Provision is not insurance.

Renter: _____ Date: _____

Renter: _____ Date: _____

I/We decline the Optional Liability Waiver Provision and accept full responsibility for damage, loss or destruction to the property pursuant to the terms of my/our Rental Agreement.

Renter: _____ Date: _____

Renter: _____ Date: _____

LDW

CONSUMER RENTAL-PURCHASE AGREEMENT

Date: _____ Consumer Rental-Purchase Agreement Number: _____

Lessor: _____ Consumer: _____

TERMS OF AGREEMENT: As used in this Agreement, "you" and "your" mean the person(s) signing this Agreement as lessee/rental/consumer; "we" and "our" mean the lessor/owner (the rental company); "property" means the items described in the disclosures; and "lease" means this Consumer Rental-Purchase Agreement including the disclosures.

DESCRIPTION OF PROPERTY:

Item #	Item Description	Serial #	Model #	Condition of Property:

RENTAL TERM: _____ Rental payments are due at the beginning of each term that you choose to rent the property. There are no refunds if you choose to return the property before the end of the term.

CONSUMER RENTAL-PURCHASE DISCLOSURES

TOTAL OF SCHEDULED PAYMENTS: _____ The total of scheduled payments does not include late charges and Optional Liability Damage Waiver fee. See the remainder of your contract for an explanation of these charges.

Number of Payments: _____ payments: the initial rental payment of _____, _____ payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

YOU WILL NOT OWN THE PROPERTY BEING LEASED UNTIL ONE OF THE FOLLOWING EVENTS OCCUR:

(1) YOU MUST MAKE THE NUMBER OF PAYMENTS AND THE TOTAL OF SCHEDULED PAYMENTS, OR

(2) ANYTIME AFTER YOUR FIRST PERIODIC PAYMENT IS MADE, YOU MAY PAY ___% OF THE DIFFERENCE BETWEEN THE TOTAL OF SCHEDULED PAYMENTS AND THE TOTAL YOU HAVE PAID ON THE ACCOUNT.

CONDITION OF PROPERTY: The property being leased is: _____

RISK OF LOSS AND DAMAGES: You are responsible for the fair market value of the property if and as of the time it is lost, stolen, damaged or destroyed.

INITIAL PAYMENT: Payments are due at the beginning of each term that you choose to lease the property. Your initial payment will include the following charges:

Rental Payment	Optional Liability Damage Waiver	Tax	Total

RENEWAL PAYMENTS: You are not obligated to renew this Agreement beyond the initial term. However, if you choose to renew this Agreement beyond the initial term, or beyond any subsequent renewal term, you may do so by making an advance rental payment on the _____ of each _____, or you may choose to make advance rental payments on a _____ or _____ basis.

Your first renewal payment is due _____ Day _____ Date

Payments	Rental Payment	Optional Liability Damage Waiver	Tax	Total
Weekly				
Semi-Monthly				
Monthly				

OTHER CHARGES:

Optional Liability Damage Waiver Fee: _____ /Month _____ /Semi-Month _____ /Week

Late Fee: _____ for payments not made within ___ business days of a monthly renewal date. _____ for payments not made within ___ business days of a weekly or semi-monthly renewal date.

PAYMENT OPTIONS: If you choose to acquire ownership, you must rent the property for the number of weeks, semi-months or months shown below. The Total of Payments does not include other charges, such as late payment charges or Optional Liability Damage Waiver fees. You should see the contract for an explanation of these charges.

Weekly: If you choose to acquire ownership through weekly rental, you will make _____ payments: the initial rental payment of _____, _____ weekly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

Semi-monthly: If you choose to acquire ownership through semi-monthly rental, you will make _____ payments: the initial rental payment of _____, _____ semi-monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

Monthly: If you choose to acquire ownership through monthly rental, you will make _____ payments: the initial rental payment of _____, _____ monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

If you choose to renew this Agreement on a frequency different from your initial rental payment term, your total amount will be calculated based on the above amounts and on the number of payments made at each frequency. Free rent allowance will not reduce total rent or purchase option amounts. Sales taxes are subject to changes in the applicable tax rate.

THE CASH PRICE OF THE PROPERTY: _____ plus sales tax.

TYPE OF TRANSACTION: THIS IS A RENTAL TRANSACTION.

REINSTATEMENT: If you fail to make timely periodic payment or payments, you have the right to reinstate the original consumer rental-purchase agreement without losing any rights or options previously acquired under the consumer rental-purchase agreement if both of the following apply: (a) The consumer rental-purchase agreement is not more than 60 days in default, and (b) One periodic payment has been missed and you have surrendered the item to us, if requested by us, during the time in which payments were missed. As a condition precedent to reinstatement of the consumer rental-purchase agreement, you will be charged the outstanding balance of any accrued payments and delinquency charges. If reinstatement occurs, we shall provide you with either the same item leased by you prior to reinstatement or a substitute item of comparable quality and condition.

TERMINATION: You may terminate the consumer rental-purchase agreement without penalty by voluntarily surrendering or returning the goods in good repair, reasonable wear and tear excepted, along with any past due rental payments at any time.

WARRANTY AND MAINTENANCE: We are responsible for maintaining or servicing the goods while they are being rented. We will not be responsible for the costs or the results of any unauthorized repairs or damage caused by improper use. If any part of a manufacturer's warranty covers the goods at the time you acquire ownership of them, it shall be transferred to you, if allowed by the terms of the warranty.

OUR RIGHTS TO TAKE POSSESSION: If you do not renew this lease or if you breach this lease, we have the right to possession of the property. If this happens, you agree to return the property or make arrangements for us to take possession of it.

ASSIGNMENT: We may sell, transfer, or assign this Consumer Rental-Purchase Agreement, but agree to notify you of any change.

TITLE AND TAXES: We retain title to the property at all times and will pay any taxes which might be levied on the property.

FORBIDDEN ACTS: You cannot sell, mortgage, pawn, pledge, encumber, hock or dispose of this property. Except for property that is designed to be carried by the person, you cannot move the property from your current residence without our consent. Each of these acts is a breach of this lease.

ARBITRATION: An Arbitration Agreement comes with and is incorporated into this rental purchase agreement. You should read the Arbitration Agreement before signing this agreement.

NOTICE TO CONSUMERS: Do not sign this consumer rental-purchase agreement before you read it, including the Arbitration Agreement, or if it contains blank spaces. You are entitled to a copy of the agreement you sign. Keep it to protect your legal rights.

YOU AGREE BY SIGNING THIS LEASE THAT (1) YOU READ IT, (2) YOU UNDERSTAND IT AND (3) YOU RECEIVED A SIGNED COPY OF IT.

Date _____ Consumer _____

Lessor _____ Consumer _____

Consumer rental-purchase agreement pledged as collateral security to Chase Manhattan Bank as an administrative agent for the Bank group.

SC Revised 05/25/07

AGENT SERVICE AGREEMENT

This Agent Service Agreement (the "Agreement") is between dPi Teleconnect, LLC, a Delaware Limited Liability Company having its principal place of business at 2997 LBJ Freeway, Suite 225 Dallas, TX (hereinafter "DPI"), and Rent-A-Center Texas, L.P., a Texas limited partnership having its principal place of business at 5700 Tennyson Parkway, Plano, Texas 75024, on behalf of itself and its affiliates, including without limitation, Rent-A-Center East, Inc., a Delaware corporation and Rent-A-Center West, Inc., a Delaware corporation (hereinafter, collectively, "AGENT"). The effective date of this Agreement is March 22, 2005 (the "Effective Date"). DPI and AGENT may be referred to herein individually as a "Party" and collectively as the "Parties."

A. DPI is engaged in the telecommunications business, including but not limited to providing, local exchange services, long distance, Internet, and other certain types of enhanced telecommunications services ("DPI Services").

B. DPI has the necessary authority to provide the DPI Services in the states of: Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Mexico, New Jersey, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, Iowa, Washington, West Virginia and Wisconsin. DPI may gain the authority to provide the DPI Services in additional states at any time with or without notice to AGENT.

C. AGENT, itself and through its affiliates, owns and operates rent-to-own stores doing business as "Rent-A-Center" (hereinafter "AGENT Stores").

D. DPI desires to engage AGENT to accept customer requests for DPI Services, described in "Schedule A" attached hereto, and accept and deposit payments for DPI Services from DPI customers at certain AGENT Stores ("AGENT Services").

E. AGENT wishes to use certain AGENT Stores to provide AGENT Services.

THEREFORE, in consideration of the mutual covenants made in this Agreement, including the Recitals, the Parties agree as follows:

1. **Services Provided by AGENT**

1.1. **Services.** In exchange for the commissions set forth in this Agreement, AGENT will provide AGENT Services at the AGENT Stores identified in Exhibit "A" to this Agreement (hereinafter "Participating Store(s)"). AGENT Services will be provided in accordance with the procedures set forth in the Store Operations guide.

1.2. **Business Hours.** AGENT will provide AGENT Services at Participating Stores during normal business hours and, subject to DPI's satisfaction of its obligations pursuant to

DPI _____ AGENT _____

Section 10 of this Agreement, will have properly trained personnel on hand at all times for this purpose.

1.3. **Display Space.** AGENT will display point of sale materials provided by DPI inside the Participating Stores. For this limited purpose, AGENT may use DPI's trademarks, service marks, or other proprietary names, symbols and logos (hereinafter, trademarks, service marks, or other names symbols and logos belonging to either Party shall be referred to as "Proprietary Marks").

2. **Marketing.** DPI or AGENT may, in either Party's sole discretion, periodically purchase and place advertisements or promote DPI Services available through Participating Stores. No Proprietary Mark of either Party shall be utilized, directly or indirectly, with such advertisement or promotion without the written consent of the owner of the Proprietary Mark. The termination of this Agreement terminates any grant of limited use of Proprietary Marks.

3. **DPI Retail Service Fees.** DPI shall have the sole right and discretion to establish the fees it charges for DPI Services ("DPI Retail Service Fees"), whether by state, geographic locations within a state, or any combination thereof. Such DPI Retail Service Fees may be amended by DPI, at DPI's sole discretion.

4. **Commissions to AGENT.** Commissions to AGENT shall be paid in accordance with Schedule A attached hereto and incorporated herein by this reference ("Commissions").

5. **Remittance of DPI Retail Service Fees.** AGENT agrees and understands that AGENT shall fully complete the Authorization to Draft of Debit Account, herein provided at Attachment "B" and shall authorize DPI to debit all DPI Retail Service Fees, minus AGENT's percentage of Commissions from AGENT's business checking account on a weekly basis. Any other Commissions earned shall be paid in accordance with Schedule A. Changing the banking information without notifying DPI and completing another form or precluding DPI, for whatever reason, from debiting AGENT's account shall be a material breach of this Agreement. Additionally, any and all owed fees not remitted to DPI within three (3) business days of the time due, shall be charged interest at the highest rate, compounded weekly, allowed by law.

6. **Exclusivity and Non-Competition.** Should AGENT place another provider of any DPI Service in Participating Stores, AGENT agrees and understands that is shall provide DPI no less than thirty (30) days notice prior to placing said provider in any Participating Store.

7. **Term & Termination.**

7.1. **Term.** The initial term of this agreement is one (1) year from the Effective Date. AGENT may renew this Agreement for additional one-year terms upon written notice to DPI. In the event AGENT fails to notify DPI yet continues to provide DPI Services after the one (1) year anniversary or any subsequent renewals, it shall be deemed that AGENT has agreed to an additional one (1) year term.

7.2. **Termination For Cause.** Either Party may terminate this Agreement for Cause without notice. For purposes of this Section 6.2, "Cause" shall only mean (i) fraud, dishonesty, gross negligence or willful misconduct by the other Party in performance of its duties

DPI AGENT

hereunder; (ii) as a result of either Party being directly involved in documented unethical business practices as it relates to this Agreement, (iii) bankruptcy, or the filing of a bankruptcy petition by or against the other Party, or an assignment for the benefit of creditors, or any other event of insolvency; or (iv) the persistent and continual failure by the other Party to perform its duties hereunder in the manner and to the extent required under this Agreement.

7.3. **Termination For Breach.** Notwithstanding any other provision of this Agreement, either Party may terminate this Agreement in the event of a material breach by the other Party, subject to ten (10) days written notice and an opportunity to cure within thirty (30) days.

7.4. **Duties Upon Termination Under Section 6.1.** In the event AGENT terminates this Agreement under Section 6.1, at DPI's discretion, AGENT shall continue to accept and deposit payments in accordance with this Agreement for a minimum of ninety (90) days from the date of termination. If DPI elects to require AGENT to continue to accept and deposit payments, DPI shall continue to pay AGENT Commissions in accordance with this Agreement.

7.5. **Termination by AGENT.** AGENT may at its option terminate this Agreement if dPi breaches any of the warranties and representations in Section 7, subject to the cure period provided in Section 6.3.

7.6. **Confidentiality.** In the course of performing their obligations under this Agreement, each Party may have access to information that is confidential or proprietary to the other Party. This information could relate to the other Party's services, business or customers. Each Party agrees to keep confidential all information received from the other Party. Neither Party will use or disclose the other's confidential information except as required to perform its obligation under this Agreement. Information that is generally known to the public or received from a non-restricted source is not confidential. Upon termination of this Agreement, or upon earlier written request, each Party will return all copies of the other's confidential information. The Parties' obligations pursuant to this Section 6.6 shall survive the expiration or termination of this Agreement for a period of two (2) years.

8. **Warranties and Representations by DPI.** DPI warrants and represents that: (1) it has all necessary authority to provide DPI Services to its customers and that the DPI Services, DPI Retail Service Fees, DPI procedures, including but not limited to termination of service procedures, and the Commissions comply with all applicable federal, state and local laws and regulations; (2) all DPI customers that initiate DPI Services and/or pay for DPI Services at a Participating Store will receive the DPI Services paid for; and (3) if a DPI customer does not receive DPI Services, which such customer has paid for, due to DPI's fault, DPI shall, in a timely manner, refund the pro rata amount of any monthly service payment for the period of time in which service was not received.

9. **Indemnification by DPI.** DPI shall indemnify AGENT, its affiliates, and subsidiaries and their respective officers, agents, directors and employees and hold them harmless from and defend them against any claim, action, loss, damage (including but not limited to lost profits, future

DPI AGENT

profits, loss of goodwill, incidental or consequential damages), liability and expense (including but not limited to any governmental investigations, complaints and actions), including without limitation reasonable attorney's fees, resulting from or arising out of DPI's breach of the covenants, warranties and representations made by DPI in this Agreement, the DPI Services, or the use or display of DPI's Proprietary Marks and/or the point of sale materials provided to AGENT by DPI.

10. **Books and Records.** All books and records maintained by AGENT relating to AGENT's obligations under this Agreement shall be available during regular business hours for inspection and verification by DPI or any DPI designated representatives. DPI has the right to examine AGENT's books and records at DPI's expense during regular business hours upon written notice to AGENT delivered at least three (3) business days prior to the date of such requested inspection. AGENT shall use reasonable commercial efforts to cooperate with any person making such examination of behalf of DPI. Additionally, all books and records maintained by DPI relating to DPI's obligations under this Agreement shall be available during regular business hours for inspection and verification by AGENT or any of AGENT's designated representatives. AGENT has the right to examine DPI's books and records relating to DPI's obligations under this Agreement, at AGENT's expense, during regular business hours upon written notice to DPI delivered at least three (3) business days prior to the date of such requested inspection. DPI shall use reasonable commercial efforts to cooperate with any person making such examination on behalf of AGENT.

11. **Additional DPI Obligations.**

11.1. **Training and Training Materials.** Prior to AGENT's commencement of sales of DPI Services, DPI agrees to provide AGENT, with all reasonable instruction of the AGENT employees in all aspects of the marketing, selling and processing of DPI Services. After such initial instruction, DPI agrees to hold periodic training classes as DPI and AGENT may mutually agree are reasonably necessary to keep AGENT and AGENT's employees and agent informed of new product and service developments relating to DPI Services.

11.2. **On-going Support.** In addition to the support requirements set forth in Section 12.1, DPI will provide on-going support to AGENT by responding to questions raised by AGENT's employees using DPI's toll-free telephone number. DPI will make all necessary sales and service calls.

12. **Miscellaneous.**

12.1. **Relationship of the Parties.** AGENT is DPI's agent for the limited purpose of accepting requests for DPI Services and accepting and depositing payments for DPI Services. Neither Party is the partner, employee, or general agent of the other, and neither has the power to bind the other. Neither Party is liable for any of the obligations or liabilities the other incurs, and each agrees to indemnify and hold the other harmless from those obligations or liabilities. By way of example and not limitation, AGENT shall have no liability to DPI's vendors for DPI Services provided to DPI customers.

12.2. **AGENT Franchisees.** In any state in which DPI provides DPI Services, DPI shall allow AGENT franchisees, if applicable and if such franchisees so desire, to accept customer

DPI AGENT

requests for DPI Services and accept and deposit payments for DPI Services on the same terms and conditions as are contained herein, or other terms and conditions to which DPI and such franchisees may agree.

12.3. **Government Assessments, Surcharges and Fees.** DPI shall be responsible for the remittance of all government assessments, taxes, surcharges and fees pertaining to DPI Home Telephone Service only. Any other governmental assessments, taxes, surcharges and fees pertaining to all other DPI Services are the responsibility of AGENT.

12.4. **Modification by Rule of Law.** If a federal or state legislature, regulatory agency, or court of competent jurisdiction issues a rule, regulation, law or order which has the effect of canceling, changing or superseding any material term or provision of this Agreement then this Agreement shall be deemed modified in such a way as the Parties mutually agree as consistent with the form, intent and purpose of this Agreement and as necessary to comply with such regulatory requirements.

12.5. **Notices.** Any notices required by this Agreement shall be sent registered mail, postage prepaid, return receipt requested addressed in the following manner:

Agent: Rent-A-Center
Attn: General Counsel
5700 Tennyson Parkway
Plano, TX 75024

dPi Teleconnect, LLC.
Attn: David Dorwart
2997 LBJ Freeway, Suite 225
Dallas, TX 75234

Such notice shall be deemed effective on the date the return receipt shows the notice was accepted, refused, or returned undeliverable.

12.6. **Assignment.** Neither Party may assign or delegate any rights or obligations under this Agreement without the other's written consent, such consent not to be unreasonably withheld, except that AGENT may assign this Agreement without the prior written consent of DPI to any affiliate of AGENT or to any purchaser of all or substantially all of the assets of AGENT.

12.7. **Waivers.** If either Party ever fails to require performance by the other Party of any provision hereof, that failure will not affect the Party's full right to require performance of the same provision later. A waiver by either Party of a breach of any provision of this Agreement will not be taken or held to be a waiver of the provision itself.

12.8. **Invalid Provisions.** If any term, provision, covenant, or condition of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in effect.

12.9. **Governing Law.** The validity, interpretation, and performance of this Agreement are controlled by and construed under the laws of the state of Texas with venue and jurisdiction being Dallas County, Texas.

12.10. **Expense.** In the event of litigation, the prevailing Party shall be entitled in addition to such other relief as may be granted, reasonable attorney fees and court costs.

DPI AGENT

12.11. **Governing Instrument.** This Agreement represents the complete agreement between the Parties, and governs all transactions between them on this matter. It supersedes any prior agreements, written or oral, and may be modified only if both Parties agree to the modification in writing.

DPI	AGENT
Sign: _____	Sign: _____
Print: David B. Dorwart	Print: Michael G. Nocembrino
Title: President & CEO	Title: Vice President - New Business Development
Date: _____	Date: 3/22/2005

DPI AGENT

SCHEDULE A

COMMISSIONS TO AGENT

The following Commissions shall be paid to AGENT in accordance with the AGENT Service Agreement and this Schedule A.

DPI SERVICE	AGENT COMMISSION
Home Telephone Service*	
Payments Made In Network	10% of DPI Receipts
Payments Made Out-of-Network	$2.00 for each transaction
Payments Accepted Out-of-Network	$2.00 for each transaction
Internet	
America Online (Pre Approval Required)	TBD
SlingShot	20%

* **Payments Made In Network.** In-Network Customers shall be defined as any active DPI customer whose introductory payment for DPI Services was made at a Participating Store. The 10% Commission shall be paid on all monies collected for said customer, including credit card payments made directly to DPI. AGENT shall remit, on a weekly basis in accordance with the Authorization to Draft of Debit Account, all monies collected for DPI Services, less the applicable Commissions.

***Payments Made Out-of-Network.** Out-of-Network Customers shall be defined as any active DPI customer whose introductory payment for DPI Services was made at a Participating Store but makes a recurring or monthly payment at a DPI payment location other than a Participating Store. The $2.00 Commission shall apply to customers that established their DPI Service at a Participating Store but make a payment at a location other than that of AGENT. The $2.00 Commission for Payments Made Out-of-Network shall be paid by the 15th of the month following the month in which it was earned.

* **Payments Accepted Out-of-Network.** In the event AGENT collects a payment from an active DPI Customer whose introductory payment for DPI Services was made at a DPI payment location other than a Participating Store, AGENT shall receive $2.00 for each transaction. The $2.00 Commission shall be paid by the 15th of the month following the month in which it was earned.

DPI _____ AGENT _____

SCDOR

AS-01
Rev. 08/01/03-TM

Misty Johnson, Tax coordinator
RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4887

Audit periods: From 04/01/2007 To 10/31/2010

Audit Routing Sheet

Date Received: _____ Date Submitted: 04/18/2012

Contact Person: James R. Watson Phone #: (803) 898-5941
Title: Audit Supervisor, Columbia Taxpayer Service Center

Waiver Date: 04/30/2012

Status:

Paid In Full [ ] Part Pay [ ] Refund [ ]

No Change [ ]

Signed 870 [ ] AS-45 [ ] Protest [ ]

Bankruptcy [ ] Penalty Waiver Request [ ]

Delinquent RAR [ ] Delinquent Return Enclosed [ ]

Comments:

FS-43

SOUTH CAROLINA DEPARTMENT OF REVENUE
Audit Services
CONSENT TO EXTEND THE TIME TO ASSESS TAX

FEI #XX-XXX4367

RENT A CENTER EAST INC
Name of Taxpayer(s)
5501 HEADQUARTERS DR, PLANO, TX 75024
Address

and the SOUTH CAROLINA DEPARTMENT OF REVENUE consent and agree to the following:
The amount of any State Sales and Use tax due on any return(s) made by or for the period(s) ended 4/1/2007 through 10/31/2010 may be assessed at any time on or before APRIL 30, 2012.

This agreement extends the time for mailing the notice of assessment or refund of the above tax pursuant to the provisions of Section 12-54-85 (c) (5) of the 1976 South Carolina Code of Laws, as amended.

RENT A CENTER EAST INC — 10-19-11
(Name of Taxpayer) — (Date)

By: _____
(Taxpayer, Partner, Corp. Officer, etc.)
VP-Tax
(Title)

SOUTH CAROLINA DEPARTMENT OF REVENUE

Ricky L. Taylor By: Jack L. Cain — 10/20/2011
Audit Administrator Auditor — (Date)

If this waiver is executed on behalf of a corporation, it will be signed by such officer or officers of the corporation as are empowered under the laws of the State in which the corporation is located to sign for the corporation, in addition, to which the seal, if any, of the corporation must be affixed.

Audit Chronological Worksheet

Taxpayer Legal Name	File Number	Tax Type
RENT WAY INC	VARIOUS	Sales Tax
Mailing Address	**Audit Control Number**	**Audit Period**
5501 HEADQUARTERS DR PLANO, TX 75024	01/21/4887 **FEIN or SSN** [redacted]	4/1/2007 thru 10/31/2010 **Supervisor** Timothy S Donovan
Telephone	**Lead Auditor**	
972/801-2894		

Date	Hours	Comments
Auditor: 0098 Jack L. Cain		
5/6/2010	2.50	APPT. CONVERSATION W/TAXPAYER REP.; E-MAIL SENT W/TAXPAYER BILL OF RIGHTS, APPT. LETTER, AND WAIVER.
5/11/2010	2.50	COMPLETED WAIVER RECEIVED VIA E-MAIL; FILED HARD COPY & TAXMASTER FILE. COMPLETED/FILED AUDIT INFORMATION SHEET HARD COPY AND TAXMASTER FILE.
5/26/2010	4.00	BEGAN PRINTING 1ST PAGES FOR FS-46 SUPPLEMENTAL SHEET
6/2/2010	4.00	BEGAN SUPPLEMENTAL SHEET
6/11/2010	1.50	Completed printing 1st page information for Supplemental Sheet
11/8/2010	8.50	Working on FS-46 Supplemental Sheet
11/9/2010	4.50	Working on FS-46 Supplemental Sheet
11/10/2010	4.00	FS-46 Supplemental Sheet
12/8/2010	1.75	Organized store locations per taxpayer list and Blue Zone list. Adjusted t/p's list for retail license columns and months in audit per location.
12/10/2010	1.25	FIELD WORK PREP MONDAY'S FIELD WORK
12/13/2010	4.00	TRAVEL TO/FROM TAXPAYER; BEGAN FIELD WORK W/AUDITOR DAWN TAYLOR. MET WITH T/P REP., MISTY JOHNSTON, AND BEGAN FIELD WORK.
12/14/2010	8.75	TRAVEL TO/FROM T/P'S OFFICE. CONTINUED FIELD AUDIT W/AUDITOR DAWN TAYLOR.
12/16/2010	8.50	Travel to/from t/p office; Continued field work.
12/21/2010	8.50	Continued examining capital asset purchases and comparing them to accruals.
1/4/2011	3.75	
1/6/2011	2.75	Continued review of supplied invoices.
1/25/2011	2.25	Capital Assets reviewed
2/9/2011	3.25	More capital assets
2/10/2011	2.50	Continued with capital asset review
3/1/2011	2.75	Routine expense review
3/10/2011	6.75	Field Work-Capital
3/16/2011	1.00	Received routine expense package from t/p rep. Call to t/p rep., Misty Johnson; Discussed assets and routine expense review. Also, talked about next field appt. for review of exempt sales since I knew her audit appt. schedule was full for the next few months. Ms Johnson and I agreed to complete the use tax review before setting an appt. date for exempt sales. Continued w/review of assets.
3/24/2011	1.50	Captial asset review
4/1/2011	0.75	Packaged and mailed the RWY Fixed Assets (1 Folders) to auditor Dawn Taylor in Columbia, SC for her to review.
5/3/2011	8.50	Routine Expense

Date	Hours	Comments
5/12/2011	2.00	Reviewed asset invoices reviewed by Dawn Taylor. Call to Dawn to answer a few questions about the schedules. Also spoke with t/p rep. Misty Johnston, as to when she would like to review the
6/1/2011	4.25	Routine Expense Review
6/8/2011	2.50	Reviewed assts worksheet received from Dawn Taylor. Worksheet e-mailed to t/p rep., Misty Johnson, for her review.
6/24/2011	0.75	Spoke with t/p rep., Misty Johnson; Agreed to waiver extension through 8/31/11. New waivers completed and e-mailed
7/5/2011	7.00	
7/8/2011	5.00	Routine Expense Review; Exempt Sales Review
7/11/2011	5.25	Exempt Sales Review
7/14/2011	5.75	Review of schedules previously sent to taxpayer
7/22/2011	4.75	Travel to/from t/p office to review exempt sales documentation. Reviewed sample periods/locations. T/p to follow-up on questions.
8/4/2011	3.00	Examined documentation received from t/p rep. concerning contracts. E-mail to Supervisor, Earle Toole, requesting his opinion concerning contracts containing Limited Damage Waiver specifications. Review of questions raised by t/p rep. concerning assets and exempt sales.
8/16/2011	3.50	Routine Expense File; Review of several items on worksheet reviewed with t/p per telephone conversation...Adjustments made to worksheet.
8/23/2011	4.00	Review of changes made by t/p on Assets file previously completed and sent to t/p
8/24/2011	0.50	Review of file. E-mail composed/sent to t/p outlining status of audit.
9/14/2011	3.50	Capital Assets worksheet previously sent to t/p returned with notes/invoice documentation. Began review of notes.
9/22/2011	5.00	Completed review of capital assets worksheet previously returned with notes and documentation for changes. Sent the updated worksheet to t/p for review.
9/27/2011	4.50	Received capital assets updated schedule from t/p with more documentation for changes. Began review of changes.
9/28/2011	2.25	Completed review of changes, made changes, sent updated copy of the worksheet to t/p for review. T/p has agreed to final changes. Capital assets now final.
9/30/2011	2.00	Visit to t/p office to discuss routine expense items on schedule and explain why I was not going to be able to complete the audit (Reorganization)
10/5/2011	6.75	Began review of routine expense worksheet
10/6/2011	6.00	Completed review of expense worksheet; Sent to t/p for comments.
10/10/2011	5.50	Received updated expense schedule from t/p with much documentation. Examined documentation and returned to t/p for comments.
10/11/2011	1.50	Received expense schedule back from t/p with suggested changes. Made the changes and sent back to t/p for review. T/p is now in agreement. Also sent waiver extension.
10/12/2011	1.50	Review of file to ensure nothing was lacking that could be completed before annual leave and retirement.
	186.75	Total hours for Jack L. Cain

Auditor: 0300 Dawn Taylor

4/27/2011	7.50	Auditing
4/28/2011	7.50	Auditing
4/29/2011	6.00	Audit
4/13/2012	3.50	Started researching each stores location for the schedules.

Date	Hours	Comments
4/13/2012	2.00	I started working on my schedules and noticed that TM4 does not figure the locals correctly. It does not include the new local taxes for Charleston and Myrtle Beach. I went back through the section I had already completed and added the XLO column to my schedule and fixed the stores that were located in Charleston and Myrtle Beach.
4/17/2012	2.00	Working on schedules.
4/18/2012	3.00	Completing schedules.
4/18/2012	1.00	Completing schedules.
	32.50	Total hours for Dawn Taylor
	219.25	**Total hours for all auditors**

State of South Carolina
Department of Revenue
Office of General Counsel, Tax, and Regulatory Services
300A Outlet Pointe Blvd. (29210), P.O. Box 12265, Columbia, South Carolina 29211
Telephone (803) 898-5130 Telecopier (803) 896-0171

November 18, 2013

Misty Johnson
Tax Coordinator
5501 Headquarters Drive
Plano, TX 75024

RE: Department Determination - Rent Way, Inc.

Dear Ms. Johnson:

Enclosed is the South Carolina Department of Revenue's Determination in the above-referenced matter. If you disagree with the Determination, you may request a contested case hearing before an Administrative Law Judge. If you choose to pursue such remedy, you must do so within thirty (30) days of the date of this letter. If you fail to respond within this time limitation, you will lose your right to appeal the Department Determination and your protest will be ended. Should you desire a contested case hearing, you must complete the enclosed request form and mail it, along with a $500 filing fee, to the Administrative Law Court at the address stated on the form's instruction sheet.

The Administrative Law Court rules require that you also send me a copy of your request. My address is as follows: PO Box 12265, Columbia, SC 29211.

Sincerely,

OFFICE OF GENERAL COUNSEL, TAX, AND REGULATORY SERVICES

Sean G. Ryan
Managing Counsel for Litigation

SGR:lbc

Enclosures

DEPARTMENT DETERMINATION

Taxpayer:

Rent Way, Inc.
5501 Headquarters Drive
Plano, Texas 75024

Periods Involved:

Sales Tax – April 1, 2007 through December 31, 2009.

Matter in Dispute:

Are the proceeds from Optional Liability Waivers sold at Rent Way, Inc.'s (taxpayer) South Carolina stores included in the taxpayer's gross proceeds of sales and therefore subject to sales tax?

Amount in Dispute:

Tax:	$ 192,158.64
Interest:	$ 41,116.23[1]
Total	$ 233,274.87

Determination:

The proceeds from Optional Liability Waivers sold at the taxpayer's South Carolina stores are included in the taxpayer's gross proceeds of sales and therefore subject to sales tax.

Relevant Facts:

1. The taxpayer operates retail stores that rent and sell tangible personal property in several states, including South Carolina. Such property includes electronics, appliances, furniture, and accessories.

2. For an additional monthly fee, the taxpayer offers its customers the opportunity to purchase an Optional Liability Waiver Provision (Waiver) whereby the taxpayer agrees to waive the customer's liability if the rented property is damaged.

3. The Waiver explicitly states "[t]his Optional Liability Waiver Provision is an additional part of the Rental Agreement."

---

[1]Interest calculated through November 30, 2013. Interest will continue to accrue until this matter is resolved.

4. The cost of a Waiver is determined by taking a percentage of the rental charge. That cost is then added to the rental charge and can be paid as one lump sum.

5. A customer cannot purchase a Waiver without renting tangible personal property from the taxpayer.

6. The taxpayer excluded the monthly fees collected for the Waivers from its gross proceeds of sales and thus no sales tax has been paid on these amounts.

7. The South Carolina Department of Revenue (Department) conducted an audit examination of the taxpayer's sales tax returns for the periods from April 1, 2007 through December 31, 2009. The audit concluded the proceeds from Waivers sold to South Carolina customers must be included in the gross proceeds of sales and therefore subject to sales tax. The Department issued the taxpayer a Notice of Proposed Assessment on April 30, 2012.[2]

8. Taxpayer protested the assessment by letter dated July 30, 2012.

Analysis:

Proceeds From Optional Liability Waivers Sold At The Taxpayer's South Carolina Stores Are Included In The Taxpayer's Gross Proceeds Of Sales And Therefore Subject To Sales Tax.

A. The Taxpayer's Waivers Are Subject to Sales Tax Pursuant to the South Carolina Code.

Under South Carolina law, "[a] sales tax, equal to five percent of the gross proceeds of sales, is imposed upon every person[3] engaged or continuing within this State in the business of selling tangible personal property at retail." S.C. Code Ann. § 12-36-910(A) (2000). Tangible personal property is defined under the South Carolina Sales and Use Act as "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also means services and intangibles

[2]The Notice of Proposed Assessment included several additional findings and tax, interest, and penalties associated with those findings. It is the Department's understanding that any dispute regarding those additional findings has been resolved and only the Waiver issue remains in dispute.

[3]For sales and use tax purposes, the term person "includes any individual, firm, partnership, limited liability company, association, corporation, receiver, trustee, any group or combination acting as a unit, the State, any state agency, any instrumentality, authority, political subdivision, or municipality." S.C. Code Ann. § 12-36-30 (2000).

... the sale or use of which is subject to tax under this chapter . . .." S.C. Code Ann. § 12-36-60 (2000). "Gross proceeds of sales" is defined as:

> . . . the value proceeding or accruing from the sale, lease, or rental of tangible personal property.
>
> (1) The term includes:
>
> * * *
>
> (b) the proceeds from the sale of tangible personal property without any deduction for:
>
> (i) the cost of goods sold;
>
> (ii) the cost of materials, labor, or service;
>
> * * *
>
> (vii) any other expenses.

S.C. Code Ann. § 12-36-90 (Supp. 2007). The cost of any service language encompasses any services, including warranty or maintenance services sold with the tangible personal property. The "any other expenses" language encompasses any value derived from any expenses that are ancillary to the purchase of tangible personal property. Ultimately, it is presumed that all gross proceeds are subject to sales tax unless the seller can establish the contrary. S.C. Code Ann. § 12-36-950 (2000). Moreover, the burden of proof that the sale of tangible personal property is not a sale at retail remains on the seller, unless the seller receives a resale certificate from the purchaser indicating that the property is purchased for resale. Id.

Here, the taxpayer operates retail stores in South Carolina that rent and sell electronics, appliances, furniture, and accessories. Therefore the taxpayer is in the business of selling tangible personal property within this State. Moreover, as part of its business of selling tangible personal property, the taxpayer offers customers the option to purchase a Waiver whereby the taxpayer agrees to waive the customer's liability if the rented property is damaged. The cost of a given Waiver is determined based upon a percentage of the rental cost for the rented property. The cost of a Waiver is included in the customer's monthly bill and can be paid as one lump sum. The taxpayer does not sell Waivers without a corresponding rental of tangible personal property. Moreover, the taxpayer cannot price a Waiver without a corresponding rental, as the cost of that rental determines the cost of the Waiver. Simply stated, without the rental transaction, the taxpayer would not be able to sell Waivers or receive proceeds from selling Waivers. The taxpayer's Waiver proceeds are entirely dependent upon the taxpayer's renting tangible personal property, and the value proceeding or accruing from the rental transaction includes the proceeds from the Waivers. Accordingly, the taxpayer's gross proceeds must include the proceeds of the rental transaction as well as the proceeds from the sale of the Waiver, and that total amount is subject to sales tax. The taxpayer, however, incorrectly excludes the proceeds from the Waivers from its gross proceeds for sales tax purposes.

In addition to being taxable because the Waiver proceeds fall within the definition of gross proceeds of sales, the taxability of such is further evidenced by § 12-36-910(B)(6). This section explicitly states that sales tax applies to the "sale or renewal of warranty, maintenance or similar service contracts for tangible property, whether or not such contracts are purchased in conjunction with the sale of tangible personal property." Section 12-36-910(B)(6);[4] see also S. C. Rev. Rul. #06-9).

South Carolina law clearly defines a service contract as:

> . . . a contract or agreement for a separately stated consideration for a specific duration to perform the repair, replacement, or maintenance of property or indemnification for repair, replacement, or maintenance, for the operational or structural failure due to a defect in materials, workmanship, or normal wear and tear, with or without additional provisions for incidental payment of indemnity under limited circumstances including, but not limited to, towing, rental, and emergency road service. Service contracts may provide for the repair, replacement, or maintenance of property for damage resulting from power surges and accidental damage from handling.

S.C. Code Ann. § 38-78-20(12) (2000) (emphasis added).

Here, the Waiver is clearly a service contract for the tangible personal property rented from the taxpayer. This is evidenced by the fact the consumer pays a separately stated price for the Waiver, the Waiver is on a month-to-month basis, and the Waiver clearly indemnifies a customer from the cost of repairs or replacement if the rented property is damaged. Because the Waiver is a service contract, and because service contracts are explicitly subject to sales tax, the proceeds received by the taxpayer from the Waivers sold in its South Carolina stores are subject to sales tax.

---

[4] In 2011 the General Assembly deleted Subsection (B)(6), but that subsection was in effect during the audit period at issue. Prior to October 1, 2005, when the General Assembly enacted (B)(6), service contracts were only subject to sales tax if contemporaneously purchased with tangible personal property. The enactment of (B)(6) made service contracts taxable regardless of when purchased. For the years after 2011 when (B)(6) was deleted, service contracts are only subject to sales tax if contemporaneously purchased with the tangible personal property. The taxpayer's Waivers are contemporaneously purchased with tangible personal property therefore the changes in legislation do not impact the taxability of the Waivers for the years after the period at issue.

B. Authorities From South Carolina And Other States Support The Department's Position.

The Department's position in this matter is consistent with long standing case law and Department rulings. In Meyers Arnold v. South Carolina Tax Commission, 285 S.C. 303, 328 S.E.2d. 920 (1985), the South Carolina Court of Appeals addressed the definition of the gross proceeds of sales in regards to lay away fees paid in conjunction with lay away sales. Meyers Arnold asserted that in its lay away fees that it charged customers who purchased items on lay away were not part of the gross proceeds of sales and therefore not subject to sales tax. The Court reasoned that but for the lay away sales Meyers Arnold would not receive lay away fees, therefore the lay away fees were included in the gross proceeds of sales and subject to sales tax. The reasoning behind Meyers Arnold is consistent with the Department's position in this matter; but for the renting of tangible personal property, the taxpayer would not receive Waiver proceeds and those proceeds are included in the gross proceeds of sales and subject to sales tax.

In Commission Decision S-D-174 (1986), the Department addressed whether fees paid for damage waivers are subject to sales tax. The taxpayer in that matter, just like the taxpayer in this matter, was in the business of renting tangible personal property. That taxpayer charged a 5% fee for a property damage waiver for the property it rented. The Department determined that the "value accruing from the "sale" included the rental fee and the damage waiver fee. Because the gross proceeds of sales means the value accruing from the sale of tangible personal property, the damage waiver fee is included in the gross proceeds of sales. Citing Meyers Arnold, supra, the Department reasoned that but for the lease of tangible personal property the taxpayer would not receive the damage waiver fees, therefore those fees are part of the gross proceeds of sales and subject to sales tax.

In S.C. Rev. Rul. #93-1, the Department addressed whether collision damage waivers offered by an automobile rental company were subject to the sales tax. Just like the taxpayer here, the automobile rental company offered customers the opportunity to buy a waiver whereby the customer was released from liability for any damages occurring during the use of the car. Citing Meyers Arnold, supra, and Commission Decision S-D-174, the Department determined that the collision damage waivers were taxable. The Department based its determination upon the fact that but for the lease of the tangible personal property, the taxpayer would not have received the waiver fee. The damage waiver fee is part of the rental transaction and must be included in the gross proceeds of sale subject to tax.

In addition to being supported by South Carolina case law and Department decisions, the Department's position in this matter is further supported by decisions in other states. Rent-A-Center East, Inc., v. Lincoln Parish Sales & Use Tax Com'n, 46,054 (La. App. 2 Cir. 3/9/11), 60 So. 3d 95, 97 writ denied, 2011-0713 (La. 5/20/11), addressed an issue identical to the issue in the present issue. In that case, the Court of Appeals of Louisiana ruled that the proceeds from the taxpayer's liability damage waivers are subject to sales

tax. Consistent with the logic utilized by the South Carolina authorities cited above, in making its ruling the Louisiana court focused upon the fact the waivers do not exist without the renting of tangible personal property. The court points to the facts that a waiver cannot be purchased without a corresponding rental, nor could a waiver be purchased from a different renter. These facts demonstrate that the waiver is merely an incidental part of a rental transaction and therefore the revenue from those waivers is included in the taxpayer's gross proceeds of sales.

Rhode Island also addressed whether optional damage liability waivers are subject to sales tax in a Division of Taxation decision entitled In the Matter of: ***, Taxpayers. That taxpayer was in the business of renting tangible personal property, including televisions, appliances, and furniture. That taxpayer offered its customers the opportunity to purchase a damage waiver, the cost of which was 7.5% of the rental fee. The Rhode Island Division of Taxation found the damage waiver fees to be subject to sales tax. The Division based its decision on the fact there is no value to the damage waiver unless it is purchased in conjunction with renting an item. In fact, a damage waiver cannot be purchased without simultaneously renting an item. Moreover the purchase of a waiver is not truly a separate and distinct transaction because it is entirely dependent upon the rental transaction. The waiver's dependence upon the rental transaction is demonstrated by the fact that a waiver cannot be priced without the rental of an item because the waiver pricing is a percentage of the price of the rental. The foregoing logic is consistent with the South Carolina authorities; but for the rental transactions, waiver proceeds would not exist and such proceeds are therefore included in the gross proceeds of sale.

All of the foregoing authorities focus upon the fact that waiver proceeds would not exist if it were not for the rental transaction. Because the Waiver proceeds would not exist but for the rental transactions, those Waiver proceeds are part of the value accruing from the sale of tangible personal property. The value accruing from the sale of tangible personal property is the gross proceeds of sales and subject to sales tax. Accordingly, the taxpayer's Waiver proceeds are included in the gross proceeds of sales and subject to sales tax.

C. The Taxpayer's Arguments Are Not Persuasive

The taxpayer argues that Waiver proceeds are not included in the gross proceeds of sales because the Waiver is completed on a separate form and requires a separate signature. While the Waiver is executed on a different form, it is still part of the rental transaction. Gross proceeds of sales consist of the value proceeding or accruing from the sale, lease, or rental of tangible personal property. Section 12-36-90. As explained above, the value accruing from the taxpayer's rental transactions includes the proceeds from the sale of Waivers. Placing the Waivers on a separate form and requiring a separate signature does not remove the Wavier proceeds from the gross proceeds of sales. As all of the authorities cited above demonstrate, the question is not whether the taxpayer utilized separate forms, the question is whether the Waiver proceeds would have existed but for the rental transaction. Because the Waivers do not, and in fact cannot exist without the

rental transaction, the Waiver proceeds are included in the gross proceeds of sales and subject to sales tax.

The taxpayer also argues that its Waiver proceeds are not subject to sales tax because it is the sale of a service and therefore not taxable. The definition of gross proceeds of sales contradicts the taxpayer's assertion. Section 12-36-90 defines gross proceeds of sales as "the value proceeding or accruing from the sale of tangible personal property ... without any deduction for service cost." Therefore, while the Waivers may relate to a service, services are not deducted from the gross proceeds of sales. Furthermore, the cases cited herein contradict the taxpayer's assertion. In Meyers Arnold, the lay away fees were for the "service rendered in making lay away sales." Meyers Arnold, 285 S.C.at 307, yet the Court of Appeals held those fees subject to sales tax. In Commission Decision S-D-174, the waiver fees in dispute were for "the additional service of providing a lease of property free from liability for damage", yet those fees were found subject to sales tax. In S.C. Rev. Rul. #93-1 the damage waiver fee was "obviously charged for the additional service of providing a lease of property free from liability for damage" yet those fees were found subject to sales tax.

Furthermore, contrary to the taxpayer's assertions, statutory law explicitly subjects the Waiver proceeds to sales tax. The South Carolina Code states that sales tax applies to the gross proceeds from the "sale or renewal of warranty, maintenance or similar service contracts for tangible personal property." Section 12-36-910(B)(6). By statutory definition, a service contract includes a contract or agreement for a separately stated consideration for a specific duration to perform the repair, replacement, or maintenance of property or indemnification for repair, replacement, or maintenance. Section 38-78-20(12). The Waiver is a contract, with a separately stated consideration, that lasts for a specific length of time, and provides for indemnification for the repair or replacement of rented property. The taxpayer's Waivers clearly satisfy the definition of a service contract and therefore are subject to sales tax pursuant to § 38-78-20(12).

Because the taxpayer's assertion that the Waiver is a service and not subject to tax is contradicted both by the South Carolina Code and South Carolina authorities, such assertion is clearly incorrect.

Conclusion:

For all of the foregoing reasons, the proceeds from Waivers sold at the taxpayer's South Carolina stores are included in the taxpayer's gross proceeds of sales and therefore subject to sales tax.

November 18, 2013

Audit Information Sheet

Taxpayer: Rent Way Inc

D/B/A, license no. (if appl) Rent Way SID# [redacted] (several locations that are closed)

Auditor/Phone #/Section: Dawn Taylor Columbia District Ofc 803-898-5618

Tax Type: Sales Tax

Time Period(s): April 1, 2007 thru December 31, 2009

Disputed Tax:	$ 192,158.64	Agreed Tax:	($ 3,969.83)	Paid	$0
Disputed Penalty:	$ 0.00	Agreed Penalty:	$ 0.00	Paid	$0
Disputed Interest:	$ 37,426.30	Agreed Interest:	$ 1,448.86	Paid	$0
Disputed Total:	$ 229,584.94	Agreed Total:	($ 2,520.97)	Paid	$0

Date of Proposed Assessment: 4/30/2012

Date of Proposed Assessment Protest: 7/30/2012

Date of Refund Request/Expungement Request: N/A

Date of Refund Denial/Expungement Denial: N/A

Date of Denial Protest: N/A

Date of Taxpayer Conference: 9/13/12 & 04/17/2013

Opposing Lawyer/POA, if any: Taxpayer indicated that John Von Lehe will represent them.

Brief overview of file, including Issues Raised by Protest:

The taxpayer operated several retail stores that rented furniture, appliances, and computers to customers. The taxpayer sold liability damage waiver plans in conjunction with the rental agreements. Receipts from the LDW plans were claimed as nontaxable sales. The taxpayer's justifications for not taxing them are the following: the LDW plans were separate agreements, service was the true object of the agreements, and the SCDOR is broadly interpreting the law by asserting that LDW are taxable.

The auditor disagrees because it has been a longstanding policy of the SCDOR to tax damage waiver plans, and the plans are purchased in conjunction with the rental of tangible personal property.

INCLUDE A COPY OF TAXPAYER'S PROTEST

SCDOR

C-245
Rev. 08/17/01-TM

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax coordinator RENT WAY INC 5501 HEADQUARTERS DR PLANO, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4887 Telephone #: 972-801-1429 Fax #:
Audit periods: From: 04/01/2007 To 12/31/2009	

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

SEE ATTACHED

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: RENT-WAY, INC.

By: _____ Title: SVP-TAX Date: 7/30/12

RICARDO CORDON

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

RENT-WAY, INC.
Attachment to Form C-245 PROTEST

Section III: Reasons for Protest

1. Tax assessment on reinstatement fees. Taxpayer correctly taxes reinstatement fees and remits tax collected on monthly sales tax returns. Auditor calculated additional tax due based on the tax collected that shows up in the receipts detail. There is not a "reinstatements tax" column and it appears the auditor believed that this meant taxpayer did not collect tax on this revenue stream. The tax collected on reinstatements was included in the "total tax" column of the receipts detail. Taxpayer does not report revenues based on the amount of taxes collected. It is the taxpayer's process to calculate taxes due based on total revenue and then determine taxable and non-taxable revenue streams. Tax remitted is based on taxable revenues – NOT on tax collected.

2. Tax assessment on tax exempt sales. The exempt sales schedule is summarized by month without any detail for transactions or stores which have been deemed as errors. Taxpayer is not able to determine which transactions have been scheduled as errors. Per the auditor, she "scheduled all transactions in which no tax was collected" as an error. There is not a separate revenue account for tax exempt sales – the revenue goes into the GL account which corresponds to the type of revenue collected. Any revenues collected without the corresponding tax will cause a variance between the "collected" tax and the "calculated" tax. Our process is such that the "calculated" tax is remitted. If a tax exempt sale is allowed to stand the revenue amount must be manually adjusted out of a taxable column on our work papers. During the entire audit period, Rent-Way, Inc. did not have any tax exempt transactions that were allowed to stand – this means that tax was remitted to the state even though it was not collected from the customer.

3. Tax assessment on "NSF revenue." Tax should not be assessed on this item because it is not revenue due to the fact the customer's check did not clear the bank. Rental revenues and the appropriate taxes are reported as they are collected. If for some reason, the funds fail to clear the bank, the revenues are not adjusted. It is our procedure to attempt to collect re-payment from the customer. This "NSF revenue" is the re-collected revenue/tax. Assessing tax on these transactions is equivalent to double taxation.

4. Tax assessment on "Prepaid" revenue. Prepaid revenue includes two revenue streams – that of prepaid phone minutes (Phones-Nontaxable) and in-home phone service (Phones-Nontaxable-DPI). Taxpayer disputes taxability of "Phones-Nontaxable-DPI." Taxpayer is performing a service in regards to the in-home phone service – our customers have the ability to pay their bill for their existing DPI service in our stores. DPI is the phone company that provides in-home phone service; DPI bills customer for phone charges and all applicable taxes. DPI remits the sales tax on the taxable revenues collected. The additional fee that taxpayer collects is for a service in which service is the true object of the transaction – customers have the ability to pay their phone bill at a local place of business. S.C. Code Ann. §12-36-90 & S.C. Code Regs. 117-308

1. Tax assessment on Liability Damage Waivers (LDW). Sales tax is imposed on the "gross proceeds of sales" [S.C. Code Ann. §12-36-910(A).] The term means the value proceeding or accruing from

sales, leases or rentals of tangible personal property. [S.C. Code Ann. §12-36-90.] Sales of services, when the services are the true object of a transaction, are exempted from tax unless specifically designated as taxable. [S.C. Code Regs. §117-308.] Taxable services include communications, laundry and related services, the furnishing of accommodations, and sales of electricity. [S.C. Code Ann. §12-36-60; S.C. Code Ann. §12-36-910(B); S.C. Code Ann. §12-36-920; S.C. Code Ann. §12-36-1310(B).] LDW is a separate, optional agreement that the customer can elect that protects the customer from risk of loss upon the occurrence of certain events set forth in the LDW agreement. The fee for LDW is separately stated and the rental fee does not change if the customer declines the LDW. It is not part of the rental of tangible personal property. Acceptance of the damage waiver has no effect on the rental agreement and the customer is able to stop paying for the damage waiver at any time and the rental fee will remain the same. The LDW is not tangible personal property and is therefore not taxable.

2. Tax assessment on "Other Income" and "Other Tax Income." There was an error in the parameter selection for the receipt details report. Various amounts of "other income" were also included with "other tax income." Other income is miscellaneous revenue that the store receives which does not fall into a usual revenue stream. Other tax income is the tax collected on this other income. The total amount of other income can be verified by reviewing the P&L reports. The issue was corrected and a new report had previously been generated. The corrected report was sent to the auditor prior to issuance of final work papers. An additional copy of this report has been included on the CD attached with this protest.

3. Penalty waiver request. Taxpayer's sales tax returns have not been audited by South Carolina previously. A negligence penalty was applied "because the taxpayer failed to tax numerous items for such a long period of time." Taxpayer believes that they have correctly reported and collected tax on the appropriate revenue streams. This statement will not be pertinent once outstanding issues outlined in this protest are resolved. RentWay, Inc. makes every effort to collect and remit tax in an accurate and timely manner.

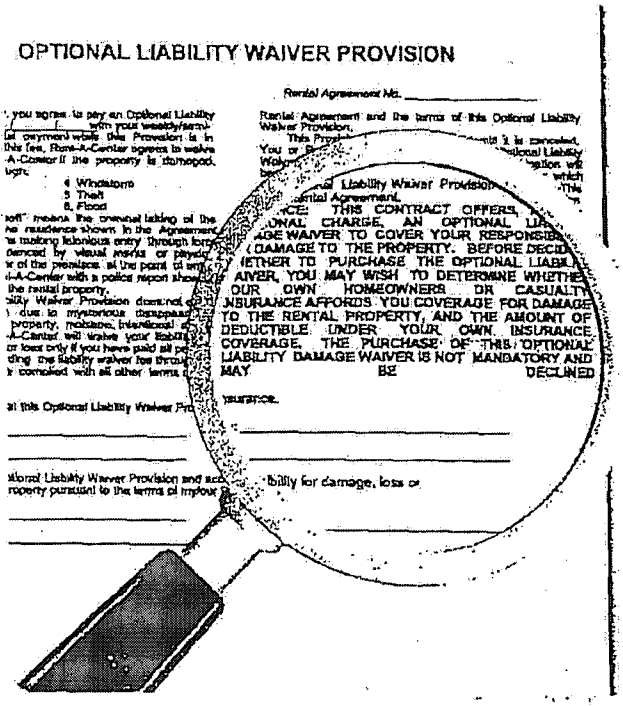
As additional backup, taxpayer has included a reconciliation of the sales detail to the tax returns on the enclosed CD. This reconciles the total taxable from the sales detail to the total taxable reported for the month. This reconciliation is for the sample months that the auditor, Jack Cain, selected before turning the audit over to Dawn Taylor. Taxpayer does not believe it is necessary to reconcile the entire audit period given that this information is already available in the Revenue Worksheets.

Taxpayer reserves the right to present additional concerns and/or issues regarding audit findings and to supplement this protest at a later date.

Taxpayer respectfully requests a conference to discuss these issues further. Please contact Hugh Tollack, Director of Tax Audits at (972) 801-1331 or hugh.tollack@rentacenter.com if you have questions or need additional information.

THE *OPTIONAL* LIABILITY DAMAGE WAIVER

Rent-A-Center policy states that the customer's purchase of Liability Damage Waiver (LDW) is **optional**; therefore, we cannot require a customer to purchase LDW as a condition to rent.



Approval to rent requires:

- Verification of the information on the Rental Order Form
- The customer's acceptance of the "risk of loss"

The "risk of loss" is the customer's agreement that while they have our merchandise, they will pay its value if it is accidentally lost, damaged or destroyed.

The customer can eliminate the "risk of loss" by purchasing an optional Liability Damage Waiver (except in California). In Texas, LDW is called "Loss Damage Waiver."

If the customer accepts the risk of loss but chooses not to purchase optional LDW, ***you cannot refuse to rent to the customer or require proof of homeowner's/renter's insurance.***

ROA_00654

OPTIONAL LIABILITY WAIVER PROVISION

Rental Agreement No. _____

By signing below, you agree to pay an Optional Liability Waiver fee of _____ with your weekly/semi-monthly/monthly rental payment while this Provision is in effect. By accepting this fee, Rent-A-Center agrees to waive your liability to Rent-A-Center if the property is damaged, destroyed or lost through:

1. Lightning
2. Fire
3. Smoke
4. Windstorm
5. Theft
6. Flood

As used here "theft" means the criminal taking of the rental property from the residence shown in the Agreement by a person or persons making felonious entry through force or violence, as evidenced by visual marks or physical damage to the exterior of the premises at the point of entry. You must supply Rent-A-Center with a police report showing theft of or damage to the rental property.

This Optional Liability Waiver Provision does not apply to loss or damage due to mysterious disappearance, abandonment of the property, moisture, intentional acts or your neglect. Rent-A-Center will waive your liability for damage, destruction or loss only if you have paid all periodic rental payments including the liability waiver fee through the date of loss and have complied with all other terms of your Rental Agreement and the terms of this Optional Liability Waiver Provision.

This Provision will remain in effect until it is canceled. You or Rent-A-Center may terminate this Optional Liability Waiver at any time without notice and the termination will become effective at the end of the current period for which you have paid this Optional Liability Waiver fee. This provision will automatically be canceled if you are more than 14 days past due.

This Optional Liability Waiver Provision is an additional part of the Rental Agreement.

NOTICE: THIS CONTRACT OFFERS, FOR AN ADDITIONAL CHARGE, AN OPTIONAL LIABILITY DAMAGE WAIVER TO COVER YOUR RESPONSIBILITY FOR DAMAGE TO THE PROPERTY. BEFORE DECIDING WHETHER TO PURCHASE THE OPTIONAL LIABILITY WAIVER, YOU MAY WISH TO DETERMINE WHETHER YOUR OWN HOMEOWNERS OR CASUALTY INSURANCE AFFORDS YOU COVERAGE FOR DAMAGE TO THE RENTAL PROPERTY, AND THE AMOUNT OF DEDUCTIBLE UNDER YOUR OWN INSURANCE COVERAGE. THE PURCHASE OF THIS OPTIONAL LIABILITY DAMAGE WAIVER IS NOT MANDATORY AND MAY BE DECLINED

I/We understand that this Optional Liability Waiver Provision is not insurance.

Renter: _____ Date: _____

Renter: _____ Date: _____

I/We decline the Optional Liability Waiver Provision and accept full responsibility for damage, loss or destruction to the property pursuant to the terms of my/our Rental Agreement.

Renter: _____ Date: _____

Renter: _____ Date: _____

LDW

SC

CONSUMER RENTAL-PURCHASE AGREEMENT

Date: _____ Consumer Rental-Purchase Agreement Number: _____

Lessor _____ Consumer _____

_____ _____

_____ _____

_____ _____

[illegible] As used in this Agreement, "you" and "your" mean the person(s) signing the Agreement as lessee/renter/consumer; "we" and "our" mean the lessor/owner (the rental company); "property" means the items described in the disclosures; and "lease" means this Consumer Rental-Purchase Agreement including the disclosures.

[illegible]

Item #	Item Description	Serial #	Model #	Condition of Property:

[illegible] _____ Rental payments are due at the beginning of each term that you choose to rent the property. There are no refunds if you choose to return the property before the end of the term.

CONSUMER RENTAL-PURCHASE DISCLOSURES

You [illegible] _____ The total of scheduled payments does not include late charges and Optional Liability Damage Waiver fee. See the remainder of your contract for an explanation of these charges.

Number of Payments: _____ payments: the initial rental payment of _____, _____ payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

YOU WILL NOT OWN THE PROPERTY BEING LEASED UNTIL ONE OF THE FOLLOWING EVENTS OCCUR:

(1) **YOU MUST MAKE THE NUMBER OF PAYMENTS AND THE TOTAL OF SCHEDULED PAYMENTS, OR**

(2) **ANYTIME AFTER YOUR FIRST PERIODIC PAYMENT IS MADE, YOU MAY PAY ___ % OF THE DIFFERENCE BETWEEN THE TOTAL OF SCHEDULED PAYMENTS AND THE TOTAL YOU HAVE PAID ON THIS ACCOUNT.**

[illegible] The property being leased is: _____

[illegible] You are responsible for the fair market value of the property if and as of the time it is lost, stolen, damaged or destroyed.

[illegible] Payments are due at the beginning of each term that you choose to lease the property. Your initial payment will include the following charges:

Rental Payment	Optional Liability Damage Waiver	Tax	Total

[illegible] You are not obligated to renew this Agreement beyond the initial term. However, if you choose to renew this Agreement beyond the initial term, or beyond any subsequent renewal term, you may do so by making an advance rental payment on the _____ of each _____, or you may choose to make advance rental payments on a _____ or _____ basis.

Your first renewal payment is due _____ _____ (Day / Date)

Payments	Rental Payment	Optional Liability Damage Waiver	Tax	Total
Weekly				
Semi-Monthly				
Monthly				

[illegible]

Optional Liability Damage Waiver Fee _____/Month _____/Semi-Month _____/Week

Late Fee _____ for payments not made within ___ business days of a monthly renewal date. _____ for payments not made within ___ business days of a weekly or semi-monthly renewal date.

[illegible] If you choose to acquire ownership, you must rent the property for the number of weeks, semi-months or months shown below. The Total of Payments does not include other charges, such as late payment charges or Optional Liability Damage Waiver fees. You should see the contract for an explanation of these charges.

Weekly. If you choose to acquire ownership through weekly rental, you will make _____ payments: the initial rental payment of _____, _____ weekly payments of _____ and a final payment of _____ for a total of _____. In rent and sales tax of _____ for a Total of Payments of _____.

Semi-monthly. If you choose to acquire ownership through semi-monthly rental, you will make _____ payments: the initial rental payment of _____, _____ semi-monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

Monthly. If you choose to acquire ownership through monthly rental, you will make _____ payments: the initial rental payment of _____, _____ monthly payments of _____ and a final payment of _____ for a total of _____ in rent and sales tax of _____ for a Total of Payments of _____.

If you choose to renew this Agreement on a frequency different from your initial rental payment term, your total amount will be calculated based on the above amounts and on the number of payments made at each frequency. Free rent allowance will not reduce total rent or purchase-option amounts. Sales taxes are subject to changes in the applicable tax rate.

[illegible] _____ plus sales tax.

[illegible] **THIS IS A RENTAL TRANSACTION.**

[illegible]: If you fail to make timely periodic payment or payments, you have the right to reinstate the original consumer rental-purchase agreement without losing any rights or options previously acquired under the consumer rental-purchase agreement if both of the following apply: (a) The consumer rental-purchase agreement is not more than 60 days in default, and (b) One periodic payment has been missed and you have surrendered the item to us, if requested by us, during the time in which payments were missed. As a condition precedent to reinstatement of the consumer rental-purchase agreement, you will be charged the outstanding balance of any accrued payments and delinquency charges. If reinstatement occurs, we shall provide you with either the same item leased by you prior to reinstatement or a substitute item of comparable quality and condition.

[illegible] You may terminate the consumer rental-purchase agreement without penalty by voluntarily surrendering or returning the goods in good repair, reasonable wear and tear excepted, along with any past due rental payments at any time.

WARRANTIES [illegible] We are responsible for maintaining or servicing the goods while they are being rented. We will not be responsible for the costs or the results of any unauthorized repairs or damage caused by improper use. If any part of a manufacturer's warranty covers the goods at the time you acquire ownership of them, it shall be transferred to you, if allowed by the terms of the warranty.

[illegible] If you do not renew this lease or if you breach this lease, we have the right to possession of the property. If this happens, you agree to return the property or make arrangements for us to take possession of it.

Assignment. We may sell, transfer, or assign this Consumer Rental-Purchase Agreement, but agree to notify you of any change.

[illegible] We retain title to the property at all times and will pay any taxes which might be levied on the property.

[illegible] You cannot sell, mortgage, pawn, pledge, encumber, hock or dispose of this property. Except for property that is designed to be carried by the person, you cannot move the property from your current residence without our consent. Each of these acts is a breach of this lease.

Arbitration. An Arbitration Agreement comes with and is incorporated into this rental purchase agreement. You should read the Arbitration Agreement before signing this agreement.

[illegible] Do not sign this consumer rental-purchase agreement before you read it, including the Arbitration Agreement, or if it contains blank spaces. You are entitled to a copy of the agreement you sign. Keep it to protect your legal rights.

YOU AGREE BY SIGNING THIS LEASE THAT (1) YOU READ IT, (2) YOU UNDERSTAND IT AND (3) YOU RECEIVED A SIGNED COPY OF IT.

Date _____ Consumer _____

Lessor _____ Consumer _____

Consumer rental-purchase agreement pledged as collateral security to Cross Manhattan Bank as an administrative agent for the Bank group.

SC Revised 05/25/07

SCDOR
Field Operations

AS-45
Rev. 08/16/03-TM

Disputed Issue Report

RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 12/31/2009
SID #: [redacted]
Audit #: 01/21/4887

Use a separate AS-45 form for each disputed issue.

1. Point-At-Issue:
(State facts and/or Law concerning the issue.)

Rent Way Inc is a retailer who rents furniture, appliances, and computers to customers. In addition to the rental agreements, it offers liability damage waivers plans. The receipts from these waivers are being deducted from the gross proceeds of sale and shown as an allowable deduction on filed sales tax returns. The auditor disagrees and proposes to include the LDW receipts as taxable sales..

2. Auditor's Position: (Discuss the development of your position. State the Law and Regulations, Citations, Policy Statements, Prior Tax Cases (both Department Hearings and Court Cases) supporting your position. Attach documents to this form.)

It is the longstanding position of our agency that liability damage waiver fees and similar fees are taxable. The fees are sold in direct correlation with the rental of tangible personal property and these fees should be subject to the tax. Even though it is invoiced separately, it is sold in conjunction and at the same time as the rental agreement. It is an optional fee that becomes part of the rental payment and is offered for an additional charge to the customer. It is also similar in nature to the fee charged by an automobile rental company for the collision damage waiver in RR 93-1. The auditor's position to tax the LDW fees are supported by the following legal determinations:

In *Meyers Arnold v. South Carolina Tax Commission*, 285 S.C. 303 ; 328 S.E. 2d. 920 (1985), the Court of Appeals, in interpreting the definition of "gross proceeds of sales" with respect to lay away fees paid in conjunction with lay away sales, held:

> Section 12-35-30 [now Section 12-36-90] defines gross proceeds of sales as "the value proceeding or accruing from the sale of tangible personal property ... without any deduction for service costs." But for the lay away sales, Meyers Arnold would not receive the lay away fees. The fees are obviously rendered in making lay away sales. For these reasons, this court holds the lay away fees are part of the gross proceeds of sales and subject to the sales tax.

The Commissioners, in Decision S-D-174, held a property damage waiver fee charged by a person engaged in the business of renting tangible personal property was subject to the sales tax. The Commission, in citing Meyers Arnold v. South Carolina Tax Commission, supra, stated:

> Just as in Meyers Arnold, supra, the service fee here is taxable. But for the lease of tangible personal property, the taxpayer would not have received the fee. The fee is obviously charged for the additional service of providing a lease of property free from liability for damage. In the absence of such service, the lessee, under the taxpayer's lease agreements, would be "liable for any loss, theft, damage or destruction of leased property." We find and conclude the fee for the property damage waiver is part of gross proceeds of sale subject to tax..

In Decision S-D-127, the Commissioners held that "the amount in a lease contract equal to ad valorem taxes which is paid annually by the lessee to the lessor is includable in gross proceeds of sales."

3. Taxpayer's Position:
(State the position of the taxpayer and the facts and/or Law which he uses to support his position.)

Rent Way Inc. offers the liability damage waiver plans at the beginning of each rental of tangible personal property. It is listed separately within the rental agreement and can be dropped at any time. If this option is purchased and all conditions set forth within the rental agreement and liability waiver document are met, Rent Way Inc will waive the right to charge the customer for any physical damage to the rented/lease property. In other words, the customer will not owe any further payments on the damaged property. The LDW document is a separate agreement and is not on the same invoice as the rental agreement. However, it is calculated in the weekly or monthly lease payment terms.

It is the taxpayer's position that the "optional liability waiver fee" is not taxable.

Rent Way Inc. uses the following arguments to support this position:

One of the taxpayer's arguments is that the optional liability waiver fee does not meet the definition of gross proceeds in that the damage waiver is not tangible personal property. Rent Way Inc contends that the liability waiver fee is actually a service and as the service is the "true object" of the transaction, it is exempted from sales tax.

The taxpayer also argues that the liability damage waiver fee is not part of the renting of tangible personal property as it is separately stated in the rental agreement, it is optional, and the customer can decide to drop it at any point during the rental and not change the rental payment.

The taxpayer also claims that the SCDOR was over reaching its authority and broadly interpreting the law by asserting the taxability of the optional liability waivers. Rent Way Inc says that this is contrary to House Bill 3700, Part 1B, Proviso 90.21(Act No. 73) which states, in relevant part, that, "**During the current fiscal year, the Department's interpretation of South Carolina's revenue statutes must be based solely on the plain meaning of the statute's text and the legislative intent giving rise to the enactment of the statute. Terms in a tax statute may not be given a broader meaning beyond the meaning of the statute.**" The taxpayer further considers that the proviso is applicable in the current case since the assessment was issued on April 30, 2012, within the fiscal year ending June 30, 2012. Therefore the proviso clearly renders the Revenue Ruling and Tax Commission Decision cited above to be obsolete in this case.

Auditor's Signature: _____ Date: 6-4-13

Manager's Signature: Rodger Foster Date: 6-4-13

DISAGREED

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

REVISED

Audit Services

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Billing Summary

AS-54-GT
Sales Tax

Audit: Sales Tax
Adjustment Schedules: Deductions - Disagreed

	Tax Type	Tax	Interest	Penalty	Total	
1	Beaufort Cnty T 07	928.11	178.79	0.00	1,106.90	1
2	Berkeley Cnty LO 08	133.28	36.17	0.00	169.45	2
3	Berkeley Cnty T 08	0.00	0.00	0.00	0.00	3
4	Charleston Cnty LO 10	1,785.88	336.78	0.00	2,122.66	4
5	Charleston Cnty SD	0.00	0.00	0.00	0.00	5
6	Charleston Cnty T 10	892.94	168.29	0.00	1,061.23	6
7	Cherokee Cnty LO 11	219.50	29.36	0.00	248.86	7
8	Cherokee Cnty SD 11	828.45	161.10	0.00	989.55	8
9	Chester Cnty LO 12	682.21	136.69	0.00	818.90	9
10	Chester Cnty CP 12	63.12	9.15	0.00	72.27	10
11	Chesterfield Cnty LO 13	768.40	152.30	0.00	920.70	11
12	Chesterfield Cnty SD 13	768.40	152.30	0.00	920.70	12
13	Colleton Cnty LO 15	844.56	158.93	0.00	1,003.49	13
14	Dillon Cnty LO 17	157.00	42.86	0.00	199.86	14
15	Dillon Cnty SD 17	0.00	0.00	0.00	0.00	15
16	Dorchester Cnty T 18	1,111.24	211.24	0.00	1,322.48	16
17	Edgefield Cnty LO 19	159.52	43.95	0.00	203.47	17
18	Florence Cnty LO 21	1,737.84	336.17	0.00	2,074.01	18
19	Florence Cnty CP 21	1,704.16	325.84	0.00	2,030.00	19

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Billing Summary

AS-54-GT
Sales Tax

	Tax Type	Tax	Interest	Penalty	Total	
20	Greenwood Cnty CP 24	613.80	135.04	0.00	748.84	20
21	Hampton Cnty LO 25	964.18	178.51	0.00	1,142.69	21
22	Hampton Cnty GP 25	964.18	178.51	0.00	1,142.69	22
23	Myrtle Beach Tourism	0.00	0.00	0.00	0.00	23
24	Horry Cnty CP 26	1,359.67	271.80	0.00	1,631.47	24
25	Horry Cnty SD 26	382.24	52.59	0.00	434.83	25
28	Laurens Cnty LO 30	764.25	146.40	0.00	910.65	28
27	Lexington Cnty SD 32	990.58	188.33	0.00	1,178.91	27
26	Marlboro Cnty LO 35	1,007.58	179.68	0.00	1,187.26	26
29	Newberry Cnty CP 36	375.76	86.32	0.00	462.08	29
30	Orangeburg Cnty CP 38	1,063.49	205.42	0.00	1,268.91	30
31	Pickens Cnty LO 39	245.05	61.79	0.00	306.84	31
32	Richland Cnty LO 40	2,459.23	471.11	0.00	2,930.34	32
33	Williamsburg Cnty LO 45	858.11	165.55	0.00	1,023.86	33
34	York Cnty CP 46	113.55	31.18	0.00	144.73	34
35	Sales Tax	167,212.36	32,594.15	0.00	199,806.51	35
Total (35)		192,158.64	37,426.30	0.00	229,584.94	

AGREED

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE REVISED

Audit Services

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
1	34-2728	1007S		(217.47)	(4.85)	0.00	(222.32)	1
2	34-2728	1008S		1.04	0.00	0.00	1.04	2
3	34-2728	1010S		(13.29)	1.21	0.00	(12.08)	3
4	34-2728	1012S		1.04	0.00	0.00	1.04	4
5	34-2728	1018S		(28.03)	(0.89)	0.00	(28.92)	5
6	34-2728	1021S		(284.03)	(15.72)	0.00	(299.75)	6
7	342728	1024S		2.31	(0.10)	0.00	2.21	7
8	34-2728	1025S		34.00	6.51	0.00	40.51	8
9	34-2728	1026S		(138.17)	(5.55)	0.00	(143.72)	9
10	34-2728	1036S		15.32	2.40	0.00	17.72	10
11	34-2728	1038S		(92.67)	(2.27)	0.00	(94.94)	11
12	34-2728	1046S		4.29	0.00	0.00	4.29	12
13	34-2721	2062		4.29	0.00	0.00	4.29	13

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
14	34-2721	2130		(10.65)	(0.17)	0.00	(10.82)	14
15	34-2721	2139		(32.75)	(1.06)	0.00	(33.81)	15
16	34-2721	2160		(206.16)	(5.33)	0.00	(211.49)	16
17	34-2721	2208		4.29	0.00	0.00	4.29	17
18	34-2721	2230		4.29	0.00	0.00	4.29	18
19	34-2721	2286		(130.66)	(7.31)	0.00	(137.97)	19
20	34-2721	2330		1.04	0.00	0.00	1.04	20
21	34-2721	2342		4.29	0.00	0.00	4.29	21
22	34-2721	2380		34.00	6.51	0.00	40.51	22
23	34-2721	2400		(66.63)	2.58	0.00	(64.05)	23
24	34-2721	2470		(152.79)	(8.39)	0.00	(161.18)	24
25	34-2721	2498		(18.73)	(0.39)	0.00	(19.12)	25
26	34-2740	2615X		0.65	0.00	0.00	0.65	26

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/20/2013 County/Municipality Code:

Distribution Report [6320]

AS-54-DIST
Sales Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
27	34-2721	2853		4.29	0.00	0.00	4.29	27
28	34-2721	2856		(15.93)	3.07	0.00	(12.86)	28
29	34-2721	2886		(19.85)	(0.57)	0.00	(20.42)	29
30	34-2721	2940		(12.03)	(0.41)	0.00	(12.44)	30
31	34-2721	2972		4.29	0.00	0.00	4.29	31
32	34-2730	5101		0.00	0.00	0.00	0.00	32
33	34-2730	5111		(1.21)	(0.09)	0.00	(1.30)	33
34	34-2730	5131		(19.85)	(0.57)	0.00	(20.42)	34
35	34-2730	5170		1.95	0.00	0.00	1.95	35
36	34-2730	5261		2.50	0.00	0.00	2.50	36
37	34-2730	5320		(113.24)	(2.46)	0.00	(115.70)	37
38	14-4701	SALE6		6,226.31	1,680.36	0.00	7,906.67	38
39	14-4702	USE6		(8,745.88)	(197.65)	0.00	(8,943.53)	39
Total (39)				(3,969.83)	1,448.86	0.00	(2,520.97)	

SCDOR

AS-32

Rev. 08/27/07 TM

Audit Data Sheet

1. General Audit Information

Did you receive/review any electronic data from the taxpayer in the performance of this audit? Y/N Y

Type Tax: **Sales Tax**
RENT WAY INC
d/b/a: RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Audit #: **01/21/4887**
Audit Period: 04/01/2007 to 12/31/2009

Fax Number:
Phone #: 972-801-1429
Email Address: misty.johnson@rentacenter.com

Person to Receive Report:
Misty Johnson, **Tax coordinator**

Report Mailed: 04/30/2012

Dates of Audit: Started: **05/06/2010** Completed: **04/18/2012**

# of Locations Audited: 39 Gross Receipts/Income 12/2008 $21,013.94M

NAICS: **532299** County Name:
Type of Business: **All Other Consumer Goods Rental**

Status:
[ ] Agreed [X] Not Agreed [ ] Protested

Auditor / ID#	%Participation	Direct Time Hours	Average Hours per Location
1. **Jack L. Cain, 0098**		186.75	
2. **Dawn Taylor, 0300**	100	37.5	
3.			

2. Audit Results

Activity Code	Account #	Audit Periods
1. 6021	various	**04/01/2007 to 12/31/2009**
2.		

Tax	Interest	Penalty	Total
1. 309,654.51	52,458.18	42,995.79	405,108.48
2.			

3. Source of Audit

[x] Independently Selected
[ ] Taxpayer's request
[ ] Other (describe below)
[ ] Revenue Agent Report
[ ] Informant Report on Taxpayer
[ ] CID
[ ] Referral - Audit Selection # __
[ ] Referral - Office Audit
[ ] Referral - Supervisor
[ ] Referral - SEATA

4. Other Taxpayer Information

Type of Organization: Corporation FEI/SSN: 25-1407782

Physical Location: SID: 1987968

Statute of Limitation
Expires on: 05/20/2010 FS-43/FS-93 Extended to: 04/30/2012

Audit Data Sheet- Page

Type Tax: Sales Tax
Taxpayer: RENT WAY INC

Audit #: 01/21/4887
Audit Period: 04/01/2007 to 10/31/2010

5. Other Taxes Audited or Surveyed not reported in page one.

Type Tax	Audited / Surveyed	Referred for Audit	Remarks

6. SEATA exchange of sales and use tax audit information. [Refer to Chapter 7 of TM4 SCDOR Help]

a. Was SEATA reporting criteria found to exist during the audit? n/a

b. If yes, are completed copies of the SEATA Nexus (Excel schedule) and SEATA Consumer Sales (TM4 SEATA schedule) Reports attached? [When possible, attach copies of invoices.]

7. Miscellaneous [Y/N] [Y/N]

a. Are there any returns not filed? N If so, are signed returns attached?

b. Does T/P have multiple SIDs? N If so, has a C-100 been sent to Registration?

c. Does TP own another business? N If so, has it been audited?

Auditor(s): _____ Date: 4-18-12

_____ Date: _____

_____ Date: _____

Audit Manager: _____ Date: 4-24-12

Reviewer: _____ Date: _____

8. For Sales and related taxes - Audit Refund - Review & Order for Refund

a.. Refund is [ ] not approved. Return to audit manager.

b. Refund is [ ] approved.
In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-470 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered.

Authorized Designee: _____ Date Ordered: _____

Administrator: _____ Date Ordered: _____

SCDOR

AS-47
Rev. 08/01/03-TM

Misty Johnson, Tax coordinator RENT WAY INC 5501 HEADQUARTERS DR PLANO, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4887

Audit periods: From 04/01/2007 To 12/31/2009

Audit Information Report

1. Describe the taxpayers source of revenue: principle business activities (retailer, contractor, manufacturer, wholesaler, government, dual business, or other) including major product lines, business location(s) and major customers.

Rent Way Inc. is a retailer of name brand electronics, appliances, computers, furniture, etc. with 39 store locations throughout South Carolina. Rent Way offers rent-to-own options with flexible payment plans and no credit checks. They deliver, set up, and maintain their products. Rent Way allows people with bad credit, no credit, and people that need items temporarily, the opportunity to obtain brand name merchandise without incurring debt.

Rent Way merged with Rent-A-Center East Inc. ([redacted]) on December 2009 and began reporting sales under Rent-A-Center. Several Rent Way store locations closed permanently.

2. Describe the taxpayers system of records and the manner in which the tax return is prepared.

The point of sale used is called High Touch. Each store has a separate and distinct point of sale which is not linked in any way between store locations. A summary file containing each day's activity is automatically sent electronically to the corporate office located in Plano, Texas and then loaded into the general ledger. Detailed information is stored in the point of sale at each location or within the "data warehouse" which began collecting information in late 2006 and early 2007.

The general ledger is the system of record which is used for all financing reporting purposes. The general ledger is audited both internally and externally to ensure that all transactions are represented.

At the end of each month, a file is downloaded from both the point of sale and the general ledger. The point of sale file is a summary file that contains a breakdown of revenue by type, by store, and by tax code. This file is verified against the general ledger file to verify that all transactions have been captured. The file from the point of sale is loaded into the tax return software, OneSource. They start with revenue and determine the amount of tax due based on the amount of revenue received and any variances between the amount collected and amount due are researched. They do not back into the revenue amount by dividing tax collected by the tax rate.

There are some transactions that do not happen in the point of sale and must be entered separately into the tax return software. Some examples of these are: use tax and employee rentals through payroll deduction.

3. Does this taxpayer fall within the guidelines established for an electronic audit? Y
If yes, was an electronic audit performed? Y

Sales data, fixed assets, and expenses were submitted electronically.

4. Discuss verification of gross proceeds such as sales, leases, rentals, or accommodations.

Sales data was summarized by month and by store location. This data was then compared to a sample of returns (04-2007 and 06-2009) for a sample of stores (stores 4627, 4630, and 5583) and it was found that the sales data was accurate.

5. Discuss verification of withdrawals for use.

n/a

6. Discuss verification of use tax.

Fixed assets were reviewed 100% for every store and expenses were sampled (04-2008 and 06-2009) for a sample of 29 stores. The total invoices were compared to the amount of use reported on the sales tax returns. It was found that various items were not accrued, therefore, held. It was also found that they over accrued on contractors, freight, and labor, resulting in a negative amount due.

7. Discuss verification of deductions.

Sales data was reviewed electronically and it was found that they were not taxing various rentals, delivery fees, reinstatement fees, waivers, prepaid minutes, and various other items, therefore held. All of these transactions were listed as allowable deductions on the sales tax returns. My exception to these items causes the deductions to be overstated.

8. Discuss errors in calculations found.

None calculation errors were found.

9. Reasons for application of penalties or why certain penalties were not assessed.

I find that the penalty for negligence (all periods) applies to this taxpayer. I find that they meet the definition of "negligence" which includes a failure to make a reasonable attempt to comply with the provisions of this title . . . This taxpayer is internally and externally (Grant Thornton) audited and I find that if any reasonable attempt was made by the taxpayer they would have been able to comply with our sales tax laws. The fact that the taxpayer was not taxing numerous items for such a long period of time should have been noticed at the very least by the internal and external auditors.

10. Does the appropriate income tax figures agree with the sales and use tax return? If not, discuss resolution of the discrepancy.

I compared 12/2008 corporate return (SC sales) to the 2008 sales data. I find that the numbers are not exact; however, they are within reason.

11. If applicable, discuss verification of local and special local option taxes.

Sales data was summarized by month and by store location. This data was then compared to a sample of returns (04-2007 and 06-2009) for a sample of stores (stores 4627, 4630, and 5583) and it was found that the local taxes were correct.

12. Other comments. If audit is more or less than 36 months, why? If taxpayer is required to file other SC tax returns, are they current?

This audit was initially set up by Jack Cain back in December 2010, with Jack as the lead and I was a trainee. I would get involved from time to time when Jack wanted my help with various tasks. Jack set up the audit period for 42 months as he was unable to get an appointment right away, so he added the additional time it took to get in to the normal 36 months in an effort to not lose any periods. The taxpayer agreed on this time frame and signed a waiver to secure the audit period. Jack had several waivers signed by the taxpayer to extend the time to assess tax, all of which are included within the audit package.

I was given this audit to complete and changed to the lead auditor when Jack left from the South Carolina Department of Revenue. It was necessary for me to re-construct the audit from very limited information, re-acquaint myself with the taxpayer from the notes I took while at the corporate office back in 2010, and then get in touch with the taxpayer in order for them to provide the additional information I needed to complete the audit.

Jack completed the expense section of the audit and I completed the fixed assets portion last year and recently completed the sales data portion of the audit. Carol Solomons summarized the sales data as the file was too large for my computer to handle. She summarized the data by YYMM and by store location which cut down the time involved reviewing the sales data considerably.

Taxpayer Information

Taxpayer's Legal Name	Federal Employer ID Number	Social Security Number	Date Case Opened
RENT WAY INC	[redacted]		5/6/2010
Business Name	**Single ID Number (SID)**	**File Number**	**Date Case Closed**
RENT WAY INC	[redacted]	VARIOUS	
Mailing Address	**Contact Person**	**Audit Control Number**	**WinDRS Reference ID**
5501 HEADQUARTERS DR PLANO, TX 75024	Misty Johnson	01/21/4887	[redacted]
Physical Address	**Title**	**Email Address**	**WinDRS Case State**
	Tax coordinator	misty.johnson@rentac	In Progress
	Telephone Number	**Fax**	**Ownership Type**
	972-801-1429		1

NAICS Code	NAICS Code Description
532299	Rental and Leasing Services All Other Consumer Goods Rental

Audit Detail

Tax Type	Activity Code	Tax Type Code	Beginning Period
Sales Tax	6021	21	4/1/2007
Audit Source	**Audit Source Reference Number**	**Number of Locations Audited**	**Ending Period**
Independently Selected	INDEP	39	12/31/2009
Audit Method	**Gross Receipts Income**	**Refund Amount Requested**	**Original Statute of Limitations**
			5/20/2010
Audit WIP Status		**Estimated Completion Date**	**Extended SOL Date**
Complete - In 90 day appeal period			4/30/2012

[ ] Taxpayer Requested Refund [ ] Received Electronic Data

Audit Finding

Audit Start Date	Audit Completed On	Audit Billing Date	Interest Calculated To Date
5/6/2010	4/18/2012	4/30/2012	5/30/2012
Tax	**Interest**	**Penalty**	**Total**
309,654.51	52,458.18	42,995.79	405,108.48

Taxpayer Acceptance
[ ] Agreed [ ] Not Agreed [X] Protested

Valuation Change
0.00

Assigned Auditors

Field ID	Auditor's Name	Percentage	Total Hours
0300	Dawn Taylor	100	33.5
0093	Jack L Cain	Ø	186.75

SCDOR

P.O. Box 125
Columbia, SC 29214

April 30, 2012

RENT WAY INC
RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 12/31/2009
File #: various
Audit #: 01/21/4887
Response Date: 07/30/2012

Dear Misty:

The Department's audit of the above referenced tax return(s) has been completed. Enclosed is the audit report which explains our **Proposed Assessment.**

If you agree with the changes detailed in the enclosed report, the balance on Form AS-54 should be remitted to this office within 30 days from the date of this letter. Otherwise, additional interest, and penalties, if applicable, will accrue. Please include a copy of the AS-54 Distribution, or, Processing Report with your check to insure proper processing.

If you agree with the Department's adjustments, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC 870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

If you disagree with any of the adjustments of tax, interest, or penalties that have been proposed by the Department, a written protest must be submitted to this office by the response date. Enclosed is an information guide (CID-6) which explains the information that must be included in your protest. The protest may be submitted on the enclosed form or by letter.

If you do not respond to this letter by the response date, you will have waived your right to appeal the proposed assessment and the Department will issue the final assessment and begin collection action.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,
Columbia Taxpayer Service Center

Dawn Taylor
Foreign Tax Auditor
taylordo@sctax.org
(803) 898-5618

SCDOR

C-245
Rev. 08/17/01-TM

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax coordinator RENT WAY INC 5501 HEADQUARTERS DR PLANO, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4887 Telephone #: 972-801-1429 Fax #:
Audit periods: From 04/01/2007 To 12/31/2009	

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

SCDOR SC-870
Rev. 08/03/01-TM

WAIVER OF RESTRICTION ON ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF OVERASSESSMENT

Misty Johnson RENT WAY INC 5501 HEADQUARTERS DR PLANO, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4887
Audit periods: From 04/01/2007 To 12/31/2009	

Increase (Decrease) in Tax, Interest and Penalties

Tax	Interest	Penalty	Total
309,654.51	**52,458.18**	**42,995.79**	**405,108.48**

Interest and Penalty computed through: 05/30/2012
This Information was prepared by: Telephone: (803) 898-5618

CONSENT TO ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF REFUND DETERMINATION

I have read and understand the instructions on page two of this form. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

SCDOR

SC-870
Reverse
Rev. 08/03/01-TM

Waiver of Restrictions on Assessment and Collection of Additional Tax or Acceptance of overassessment

General Information & Instructions

IMPORTANT: By signing this form, the taxpayer (1) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does **not** affect your right to file a claim for refund and it does **not** prevent the Department of Revenue from assessing additional tax found to be due at a later date.

NOTE: If you wish to give up your right to file a claim for refund and prevent the Department of Revenue from assessing additional amounts at a later date, a Form SC870AD should be executed in lieu of this SC870.

CLAIM FOR REFUND
Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the returns was filed, or two years from the date of the payment of the tax, whichever is later. See SC Information Guide OGC-25 for more information about his claim for refund procedure.

EXECUTING THIS FORM
If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, a personal administrator or trustee) Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An Attorney , CPA, or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

GENERAL INFORMATION
We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects your income tax return(s), amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINA

TAXPAYER INFORMATION

Taxpayer ID	Folder ID	FEIN
[redacted]	RENT WAY INC	[redacted]

Legal Name	DBA
RENT WAY INC	RENT WAY INC
Mailing Address 1	**Record Location 1**
5501 HEADQUARTERS DR PLANO, TX 75024	5501 HEADQUARTERS DR PLANO, TX 75024
Contact Person	**E-Mail**
Misty Johnson	misty.johnson@rentacenter.com

Title	Telephone	Fax	No Locations
Tax coordinator	972-801-1429		39

Date Case Started	Date Case Completed	Taxpayer 1
05/06/2010	04/18/2012	

Taxpayer 2	Taxpayer 3	Taxpayer 4	Taxpayer 5

SALES TAX AUDIT INFORMATION

Business Name	License Number	Audit Control Number
RENT WAY INC	various	01/21/4887

Location Address 1	Location ID	Tax Type
		Sales Tax

Location Address 2	County Code	City Code

Type of Ownership	Ownership Other	Date Audit Started	Date Audit Completed
Corporation		05/06/2010	04/18/2012

Beginning Period	Ending Period	Reporting Interval	Within City Limits	SIC Code
04/01/2007	12/31/2009	Monthly	N	532299

Auditor ID 1	Auditor Name 1	Percent 1	Hours 1	Business Category
0098	Jack L. Cain		186.75	Rental and Leasing Services

Auditor ID 2	Auditor Name 2	Percent 2	Hours 2	Type of Business
0300	Dawn Taylor	100	31.5	All Other Consumer Goods Rental

Auditor ID 3	Auditor Name 3	Percent 3	Hours 3	Audit Status
				Case closed

Audit 1	Audit 2	Audit 3	Audit 4	Audit 5

Schedules Used

Deductions 100%.scd;Use - Expense Projection.scd;Use - Fixed Assets 100%.scd

Report Date	Interest & Penalty Date	Tax	Interest	Penalty	Total
04/30/2012	05/30/2012	309,654.51	52,458.18	42,995.79	405,108.48

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Distribution Report [6320]

AS-54-DI
All Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
1	34-2728	1007S		954.21	175.25	153.24	1,282.70	
2	34-2728	1008S		1.04	0.00	0.08	1.12	
3	34-2728	1010S		1,317.19	214.79	173.25	1,705.23	
4	34-2728	1012S		88.32	9.61	9.14	105.07	
5	34-2728	1018S		1,459.16	234.88	190.38	1,884.42	
6	34-2726	1021S		2,799.80	445.37	368.47	3,613.64	6
7	34-2726	1024S		1,088.68	201.93	155.32	1,443.93	7
8	34-2726	1025S		1,358.95	207.52	171.61	1,738.09	8
9	34-2726	1026S		1,792.87	314.43	257.52	2,364.82	9
10	34-2726	1036S		1,017.97	198.96	150.43	1,367.36	10
11	34-2726	1038S		1,854.01	315.10	254.69	2,423.80	11
12	34-2726	1046S		225.78	52.78	37.76	316.32	12
13	34-2721	2062		1,997.10	317.34	258.52	2,572.96	13

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Distribution Report [6320]

AS-54-DI
All Tax

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
14	34-2721	2130		1,402.62	234.81	187.54	1,824.97	
15	34-2721	2139		937.68	162.83	128.34	1,228.85	
16	34-2721	2160		4,699.48	787.09	628.51	6,115.08	
17	34-2721	2208		447.99	106.09	75.05	628.13	
18	34-2721	2230		393.62	84.84	62.15	540.61	
19	34-2721	2286		1,710.62	264.48	221.52	2,196.62	1
20	34-2721	2330		329.12	33.47	33.18	395.77	20
21	34-2721	2342		225.82	52.93	37.86	316.61	21
22	34-2721	2380		1,356.96	207.52	171.61	1,736.09	22
23	34-2721	2400		1,430.59	241.85	198.67	1,871.11	23
24	34-2721	2470		1,161.41	200.37	160.30	1,522.08	24
25	34-2721	2498		1,252.59	203.87	164.60	1,621.06	25
26	34-2740	2615X		0.65	0.00	0.05	0.70	26

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: XX-XXX7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Distribution Report [6320]

AS-54-DIS
All Taxe

	G/L Code	Code	DLN	Tax	Interest	Penalty	Total	
27	34-2721	2653		216.73	51.02	36.43	304.18	
28	34-2721	2656		1,231.75	194.53	158.87	1,585.15	
29	34-2721	2686		970.72	161.28	129.19	1,261.19	
30	34-2721	2940		1,147.54	180.92	147.87	1,476.33	
31	34-2721	2972		4.29	0.00	0.33	4.62	3
32	34-2730	5101		0.00	0.00	0.00	0.00	32
33	34-2730	5111		1,346.30	221.39	178.01	1,745.70	33
34	34-2730	5131		970.72	161.28	129.19	1,261.19	34
35	34-2730	5170		1.95	0.00	0.15	2.10	35
36	34-2730	5261		504.55	53.00	51.72	609.27	36
37	34-2730	5320		1,423.68	242.58	200.34	1,866.60	37
38	14-4701	SALES		279,283.92	46,139.17	37,033.79	362,456.88	38
39	14-4702	USES		(8,745.88)	(214.10)	680.11	(8,279.87)	39
Total (39)				309,854.51	52,458.18	42,995.79	405,108.48	

SCDOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINA

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Co

Billing Summary

AS-54-
All Tax

Audit Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Tax Type	Tax	Interest	Penalty	Total	
1	Beaufort Cnty T 07	954.21	175.25	153.24	1,282.70	
2	Berkeley Cnty LO 08	225.82	52.93	37.86	316.61	
3	Berkeley Cnty T 08	1.04	0.00	0.08	1.12	
4	Charleston Cnty LO 10	2,634.37	429.34	346.41	3,410.12	
5	Charleston Cnty SD	0.00	0.00	0.00	0.00	
6	Charleston Cnty T 10	1,317.19	214.79	173.25	1,705.23	
7	Cherokee Cnty LO 11	329.12	33.47	33.18	395.77	
8	Cherokee Cnty SD 11	1,346.30	221.39	178.01	1,745.70	8
9	Chester Cnty LO 12	937.68	162.83	128.34	1,228.85	9
10	Chester Cnty CP 12	86.32	9.61	9.14	105.07	10
11	Chesterfield Cnty LO 13	970.72	161.28	129.19	1,261.19	11
12	Chesterfield Cnty SD 13	970.72	161.28	129.19	1,261.19	12
13	Colleton Cnty LO 15	1,147.54	180.92	147.87	1,476.33	13
14	Dillon Cnty LO 17	447.99	105.09	75.05	628.13	14
15	Dillon Cnty SD 17	1.95	0.00	0.15	2.10	15
16	Dorchester Cnty T 18	1,459.16	234.88	190.38	1,884.42	16
17	Edgefield Cnty LO 19	216.73	51.02	36.43	304.18	17
18	Fairfield Cnty LO 20	4.29	0.00	0.33	4.62	18
19	Florence Cnty LO 21	2,872.03	464.85	381.82	3,718.70	19

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Caln 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 06/30/2012 County/Municipality Cod

Billing Summary

AS-54-(
All Tax

	Tax Type	Tax	Interest	Penalty	Total	
20	Florence Cnty CP 21	2,799.80	445.37	368.47	3,613.64	
21	Greenwood Cnty CP 24	1,086.68	201.93	155.32	1,443.93	
22	Hampton Cnty LO 25	1,356.96	207.52	171.61	1,736.09	
23	Hampton Cnty CP 25	1,356.96	207.52	171.61	1,736.09	
24	Myrtle Beach Tourism	0.65	0.00	0.05	0.70	
25	Horry Cnty CP 26	1,792.87	314.43	257.52	2,364.82	
26	Horry Cnty SD 26	504.55	53.00	51.72	609.27	
27	Laurens Cnty LO 30	1,252.59	203.87	164.60	1,621.06	2
28	Lexington Cnty SD 32	1,423.68	242.58	200.34	1,866.60	2
29	Marlboro Cnty LO 35	1,997.10	317.34	258.52	2,572.96	2
30	Newberry Cnty CP 36	1,017.97	198.96	150.43	1,367.36	30
31	Orangeburg Cnty CP 38	1,854.01	315.10	254.69	2,423.80	31
32	Pickens Cnty LO 39	393.62	84.84	62.15	540.61	32
33	Richland Cnty LO 40	4,699.48	787.09	628.51	6,115.08	33
34	Williamsburg Cnty LO 45	1,430.59	241.85	198.67	1,871.11	34
35	York Cnty CP 46	225.78	52.78	37.76	316.32	35
36	Sales Tax	279,283.92	46,139.17	37,033.79	362,456.88	36
37	Use Tax	(8,745.88)	(214.10)	680.11	(8,279.87)	37
	Total (37)	309,854.51	52,458.18	42,995.79	405,108.48	

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Billing Report for Sales Tax [SALE6]

AS-
All Tax

Audit: Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Period	Measure	Tax Due	Interest	Negligence	Total
1	04/30/2007	124,147.40	6,207.37	1,675.11	1,147.92	9,030.40
2	05/31/2007	134,199.46	6,709.97	1,754.94	1,212.97	9,677.88
3	06/30/2007	157,204.50	9,432.27	2,388.94	1,666.08	13,487.29
4	07/31/2007	140,060.74	8,403.64	2,057.12	1,448.74	11,909.50
5	08/31/2007	154,055.26	9,243.32	2,184.73	1,554.53	12,982.58
6	09/30/2007	135,359.80	8,121.59	1,849.44	1,330.80	11,301.83
7	10/31/2007	144,830.25	8,689.82	1,911.24	1,390.11	11,991.17
8	11/30/2007	152,354.58	9,141.27	1,937.47	1,425.80	12,504.54
9	12/31/2007	152,477.30	9,148.64	1,865.90	1,390.38	12,404.92
10	01/31/2008	155,601.62	9,336.10	1,841.95	1,387.78	12,565.83
11	02/29/2008	156,959.28	9,417.56	1,795.68	1,368.72	12,581.96
12	03/31/2008	150,631.93	9,037.92	1,683.76	1,283.78	11,985.46
13	04/30/2008	143,601.43	8,616.09	1,537.72	1,199.66	11,353.47
14	05/31/2008	157,982.18	9,478.93	1,635.09	1,291.49	12,405.51
15	06/30/2008	142,225.08	8,533.50	1,427.02	1,140.19	11,100.71
16	07/31/2008	146,621.79	8,797.31	1,429.13	1,154.43	11,380.87
17	08/31/2008	158,512.14	9,510.73	1,495.30	1,223.19	12,229.22
18	09/30/2008	145,971.59	8,758.30	1,332.80	1,104.32	11,195.42
19	10/31/2008	156,558.38	9,393.50	1,374.60	1,156.97	11,925.07
20	11/30/2008	141,618.59	8,497.12	1,192.46	1,021.09	10,710.67
21	12/31/2008	152,685.32	9,161.12	1,241.71	1,078.91	11,481.74
22	01/31/2009	164,023.92	9,841.44	1,286.56	1,135.35	12,263.35
23	02/28/2009	140,670.40	8,440.22	1,066.85	955.44	10,462.51
24	03/31/2009	138,787.06	8,327.22	1,017.96	925.34	10,270.52
25	04/30/2009	127,256.62	7,635.40	905.26	834.40	9,375.06
26	05/31/2009	141,576.04	8,494.56	972.81	911.13	10,378.50
27	06/30/2009	131,861.85	7,911.71	879.08	835.13	9,625.92
28	07/31/2009	134,104.48	8,046.27	863.67	834.15	9,744.09
29	08/31/2009	123,417.95	7,405.08	766.17	753.34	8,924.59
30	09/30/2009	118,985.56	7,139.13	713.65	713.78	8,566.56
31	10/31/2009	133,271.22	7,996.27	769.51	784.57	9,550.35
32	11/30/2009	111,777.21	6,706.63	620.44	645.55	7,972.62
33	12/31/2009	128,398.70	7,703.92	685.10	727.75	9,116.77
34	01/31/2010	0.00	0.00	0.00	0.00	0.00
35	02/28/2010	0.00	0.00	0.00	0.00	0.00
36	03/31/2010	0.00	0.00	0.00	0.00	0.00
37	04/30/2010	0.00	0.00	0.00	0.00	0.00
38	05/31/2010	0.00	0.00	0.00	0.00	0.00

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Co

Billing Report for Sales Tax [SALE6]

AS
All Ta

	Period	Measure	Tax Due	Interest	Negligence	Total
39	06/30/2010	0.00	0.00	0.00	0.00	0.00
40	07/31/2010	0.00	0.00	0.00	0.00	0.00
41	08/31/2010	0.00	0.00	0.00	0.00	0.00
42	09/30/2010	0.00	0.00	0.00	0.00	0.00
43	10/31/2010	0.00	0.00	0.00	0.00	0.00
Total (43)		4,697,789.61	279,283.92	46,139.17	37,033.79	362,456.88

RENT WAY INC
3501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Code

Penalty Detail for Sales Tax [SALE6]

AS-54-PE
All Taxe

	Period	Negligence	Total
1	04/30/2007	1,147.92	1,147.92
2	05/31/2007	1,212.97	1,212.97
3	06/30/2007	1,666.08	1,666.08
4	07/31/2007	1,448.74	1,448.74
5	08/31/2007	1,554.53	1,554.53
6	09/30/2007	1,330.80	1,330.80
7	10/31/2007	1,390.11	1,390.11
8	11/30/2007	1,425.80	1,425.80
9	12/31/2007	1,390.38	1,390.38
10	01/31/2008	1,387.78	1,387.78
11	02/29/2008	1,368.72	1,368.72
12	03/31/2008	1,283.78	1,283.78
13	04/30/2008	1,199.66	1,199.66
14	05/31/2008	1,291.49	1,291.49
15	06/30/2008	1,140.19	1,140.19
16	07/31/2008	1,154.43	1,154.43
17	08/31/2008	1,223.19	1,223.19
18	09/30/2008	1,104.32	1,104.32
19	10/31/2008	1,156.97	1,156.97
20	11/30/2008	1,021.09	1,021.09
21	12/31/2008	1,078.91	1,078.91
22	01/31/2009	1,135.35	1,135.35
23	02/28/2009	956.44	956.44
24	03/31/2009	925.34	925.34
25	04/30/2009	834.40	834.40
26	05/31/2009	911.13	911.13
27	06/30/2009	835.13	835.13
28	07/31/2009	834.15	834.15
29	08/31/2009	753.34	753.34
30	09/30/2009	713.78	713.78
31	10/31/2009	784.57	784.57
32	11/30/2009	645.55	645.55
33	12/31/2009	727.75	727.75
34	01/31/2010	0.00	0.00
35	02/28/2010	0.00	0.00
36	03/31/2010	0.00	0.00
37	04/30/2010	0.00	0.00
38	05/31/2010	0.00	0.00

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Penalty Detail for Sales Tax [SALE6]

AS-54-P
All Tax

	Period	Negligence	Total
39	06/30/2010	0.00	0.00
40	07/31/2010	0.00	0.00
41	08/31/2010	0.00	0.00
42	09/30/2010	0.00	0.00
43	10/31/2010	0.00	0.00
Total (43)		37,033.79	37,033.79

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Code

Billing Report for Use Tax [USE]

AS-
All Taxe

Audit Sales Tax
Adjustment Schedules: Deductions 100%, Use - Expense Projection, Use - Fixed Assets 100%

	Period	Measure	Tax Due	Interest	Negligence	Total
1	04/30/2007	489.06	24.45	6.61	4.53	35.59
2	05/31/2007	254.06	12.70	3.31	2.29	18.30
3	06/30/2007	(75.94)	(4.56)	(0.37)	0.41	(4.52)
4	07/31/2007	189.06	11.34	2.76	1.95	16.05
5	08/31/2007	489.06	29.34	6.95	4.94	41.23
6	09/30/2007	(811.50)	(48.69)	(3.38)	4.12	(47.95)
7	10/31/2007	(2,666.94)	(160.02)	(10.43)	13.22	(157.23)
8	11/30/2007	(2,383.28)	(143.00)	(8.69)	11.50	(140.19)
9	12/31/2007	(20,516.44)	(1,230.99)	(69.88)	96.39	(1,204.28)
10	01/31/2008	489.06	29.34	5.79	4.36	39.49
11	02/29/2008	(8,274.94)	(496.50)	(24.77)	37.21	(484.06)
12	03/31/2008	2,725.06	163.50	30.09	23.22	216.81
13	04/30/2008	2,713.06	162.78	29.07	22.67	214.52
14	05/31/2008	(9,306.99)	(558.42)	(23.28)	39.56	(542.14)
15	06/30/2008	(13,530.89)	(811.85)	(32.20)	56.89	(787.36)
16	07/31/2008	(6,002.19)	(360.13)	(13.67)	24.84	(348.96)
17	08/31/2008	(1,251.45)	(75.09)	(2.69)	5.10	(72.68)
18	09/30/2008	(1,452.19)	(87.13)	(2.96)	5.84	(84.25)
19	10/31/2008	(343.94)	(20.64)	(0.82)	1.34	(19.92)
20	11/30/2008	489.06	29.34	4.11	3.52	36.97
21	12/31/2008	(15,070.45)	(904.23)	(24.19)	57.31	(871.11)
22	01/31/2009	(1,741.85)	(104.51)	(2.61)	6.53	(100.59)
23	02/28/2009	(12,583.64)	(755.02)	(17.70)	46.60	(726.12)
24	03/31/2009	(2,440.62)	(146.44)	(3.25)	8.95	(140.74)
25	04/30/2009	(14,078.16)	(844.69)	(18.08)	51.27	(811.50)
26	05/31/2009	(10,802.20)	(636.13)	(13.03)	38.32	(610.84)
27	06/30/2009	64.06	3.84	0.42	0.40	4.66
28	07/31/2009	(6,710.43)	(402.63)	(7.58)	23.92	(386.29)
29	08/31/2009	(2,840.94)	(170.46)	(3.05)	10.05	(163.46)
30	09/30/2009	(16,484.36)	(987.86)	(18.93)	57.86	(946.93)
31	10/31/2009	(1,812.01)	(108.72)	(1.77)	6.32	(104.17)
32	11/30/2009	(687.69)	(41.26)	(0.62)	2.37	(39.51)
33	12/31/2009	(1,892.29)	(113.54)	(1.66)	6.51	(108.69)
34	01/31/2010	0.00	0.00	0.00	0.00	0.00
35	02/28/2010	0.00	0.00	0.00	0.00	0.00
36	03/31/2010	0.00	0.00	0.00	0.00	0.00
37	04/30/2010	0.00	0.00	0.00	0.00	0.00
38	05/31/2010	0.00	0.00	0.00	0.00	0.00

SCDOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINA

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Caln 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

Billing Report for Use Tax [USE]

AS-
All Taxe

	Period	Measure	Tax Due	Interest	Negligence	Total
39	06/30/2010	0.00	0.00	0.00	0.00	0.00
40	07/31/2010	0.00	0.00	0.00	0.00	0.00
41	08/31/2010	0.00	0.00	0.00	0.00	0.00
42	09/30/2010	0.00	0.00	0.00	0.00	0.00
43	10/31/2010	0.00	0.00	0.00	0.00	0.00
Total (43)		(145,639.79)	(8,745.88)	(214.10)	680.11	(8,279.87)

RENT WAY INC
5501 HEADQUARTERS DR, PLANO, TX 75024
RENT WAY INC

SID: [redacted]
FEIN/SSN: xx-xxx7782
File#: various
ACN: 01/21/4887

Period: 04/01/2007 thru 12/31/2009 (33 Mths)
Auditor: Jack L. Cain 0098
Auditor: Dawn Taylor 0300
Interest & Penalty Date: 05/30/2012 County/Municipality Coc

Penalty Detail for Use Tax [USE]

AS-54-PI
All Tax

	Period	Negligence	Total
1	04/30/2007	4.53	4.53
2	05/31/2007	2.29	2.29
3	08/30/2007	0.41	0.41
4	07/31/2007	1.95	1.95
5	08/31/2007	4.94	4.94
6	09/30/2007	4.12	4.12
7	10/31/2007	13.22	13.22
8	11/30/2007	11.50	11.50
9	12/31/2007	98.39	98.39
10	01/31/2008	4.36	4.36
11	02/29/2008	37.21	37.21
12	03/31/2008	23.22	23.22
13	04/30/2008	22.67	22.67
14	05/31/2008	39.56	39.56
15	06/30/2008	58.69	58.69
16	07/31/2008	24.84	24.84
17	08/31/2008	5.10	5.10
18	09/30/2008	5.84	5.84
19	10/31/2008	1.34	1.34
20	11/30/2008	3.52	3.52
21	12/31/2008	57.31	57.31
22	01/31/2009	6.53	6.53
23	02/28/2009	46.60	46.60
24	03/31/2009	8.95	8.95
25	04/30/2009	51.27	51.27
26	05/31/2009	38.32	38.32
27	06/30/2009	0.40	0.40
28	07/31/2009	23.92	23.92
29	08/31/2009	10.05	10.05
30	09/30/2009	57.86	57.86
31	10/31/2009	6.32	6.32
32	11/30/2009	2.37	2.37
33	12/31/2009	6.51	6.51
34	01/31/2010	0.00	0.00
35	02/28/2010	0.00	0.00
36	03/31/2010	0.00	0.00
37	04/30/2010	0.00	0.00
38	05/31/2010	0.00	0.00

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2008 (33 Mths) Auditor: Jeck L. Cain 0088 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Penalty Detail for Use Tax [USE]

AS-54-PE
All Taxe

	Period	Negligence	Total
39	06/30/2010	0.00	0.00
40	07/31/2010	0.00	0.00
41	08/31/2010	0.00	0.00
42	09/30/2010	0.00	0.00
43	10/31/2010	0.00	0.00
Total (43)		680.11	680.11

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Filing Detail

AS-54-Fil
All Taxe

	Last Day of Period	Due Date	Date Filed	Negligence
1	04/30/2007	05/21/2007	05/21/2007	X
2	05/31/2007	06/20/2007	06/20/2007	X
3	06/30/2007	07/20/2007	07/20/2007	X
4	07/31/2007	08/20/2007	08/20/2007	X
5	08/31/2007	09/20/2007	09/20/2007	X
6	09/30/2007	10/22/2007	10/22/2007	X
7	10/31/2007	11/20/2007	11/20/2007	X
8	11/30/2007	12/20/2007	12/20/2007	X
9	12/31/2007	01/22/2008	01/22/2008	X
10	01/31/2008	02/20/2008	02/20/2008	X
11	02/29/2008	03/20/2008	03/20/2008	X
12	03/31/2008	04/21/2008	04/21/2008	X
13	04/30/2008	05/20/2008	05/20/2008	X
14	05/31/2008	06/20/2008	06/20/2008	X
15	06/30/2008	07/21/2008	07/21/2008	X
16	07/31/2008	08/20/2008	08/20/2008	X
17	08/31/2008	09/22/2008	09/22/2008	X
18	09/30/2008	10/20/2008	10/20/2008	X
19	10/31/2008	11/20/2008	11/20/2008	X
20	11/30/2008	12/22/2008	12/22/2008	X
21	12/31/2008	01/20/2009	01/20/2009	X
22	01/31/2009	02/20/2009	02/20/2009	X
23	02/28/2009	03/20/2009	03/20/2009	X
24	03/31/2009	04/20/2009	04/20/2009	X
25	04/30/2009	05/20/2009	05/20/2009	X
26	05/31/2009	06/22/2009	06/22/2009	X
27	06/30/2009	07/20/2009	07/20/2009	X
28	07/31/2009	08/20/2009	08/20/2009	X
29	08/31/2009	09/21/2009	09/21/2009	X
30	09/30/2009	10/20/2009	10/20/2009	X
31	10/31/2009	11/20/2009	11/20/2009	X
32	11/30/2009	12/21/2009	12/21/2009	X
33	12/31/2009	01/20/2010	01/20/2010	X
34	01/31/2010	02/22/2010		
35	02/28/2010	03/22/2010		
36	03/31/2010	04/20/2010		
37	04/30/2010	05/20/2010		
38	05/31/2010	06/21/2010		
39	06/30/2010	07/20/2010		
40	07/31/2010	08/20/2010		

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Cod

Filing Detail

AS-54-Fil
All Taxe

	Last Day of Period	Due Date	Date Filed	Negligence
41	08/31/2010	09/20/2010		
42	09/30/2010	10/20/2010		
43	10/31/2010	11/22/2010		
Total (43)				

SC DOR

SOUTH CAROLINA DEPARTMENT OF REVENUE

Audit Services

FINA

RENT WAY INC 5501 HEADQUARTERS DR, PLANO, TX 75024 RENT WAY INC	SID: [redacted] FEIN/SSN: xx-xxx7782 File#: various ACN: 01/21/4887	Period: 04/01/2007 thru 12/31/2009 (33 Mths) Auditor: Jack L. Cain 0098 Auditor: Dawn Taylor 0300 Interest & Penalty Date: 05/30/2012 County/Municipality Code

GAL Distribution Report

AS-54-D
All Taxe

	G/L Code	Tax Code	Local Name	Tax	Normal Interest	Interest Billed/Paid	GAL Portion	
1	34-2728	1007S	Beaufort Cnty TR	854.21	162.17	175.25	13.08	1
2	34-2728	1008S	Berkeley Cnty TR	1.04	0.00	0.00	0.00	2
3	34-2728	1010S	Charleston Cnty TR	1,317.19	214.79	214.79	0.00	3
4	34-2728	1012S	Chester Cnty CP	86.32	9.61	9.61	0.00	4
5	34-2728	1018S	Dorchester Cnty TR	1,459.16	234.88	234.88	0.00	5
6	34-2728	1021S	Florence Cnty CP	2,798.80	439.97	445.37	5.40	6
7	34-2728	1024S	Greenwood Cnty CP	1,086.68	201.93	201.93	0.00	7
8	34-2728	1025S	Hampton Cnty CP	1,358.96	207.52	207.52	0.00	8
9	34-2728	1026S	Horry Cnty CP	1,792.87	304.71	314.43	9.72	9
10	34-2728	1036S	Newberry Cnty CP	1,017.97	198.98	198.98	0.00	10
11	34-2728	1038S	Orangeburg Cnty CP	1,854.01	311.38	315.10	3.72	11
12	34-2728	1046S	York Cnty CP	225.78	52.78	52.78	0.00	12
13	34-2721	2082	Bennettsville	1,997.10	317.34	317.34	0.00	13
14	34-2721	2130	Charleston 10	1,402.62	234.81	234.81	0.00	14
15	34-2721	2139	Chester	937.68	162.83	162.83	0.00	15
16	34-2721	2160	Columbia 40	4,698.48	787.09	787.09	0.00	16
17	34-2721	2208	Dillon	447.99	105.09	105.09	0.00	17
18	34-2721	2230	Easley	393.62	84.84	84.84	0.00	18
19	34-2721	2286	Florence	1,710.62	272.28	264.48	(7.78)	19
20	34-2721	2330	Gaffney	329.12	33.47	33.47	0.00	20
21	34-2721	2342	Goose Creek	225.82	52.93	52.93	0.00	21
22	34-2721	2380	Hampton	1,358.96	207.52	207.52	0.00	22
23	34-2721	2400	Hemingway	1,430.59	236.08	241.85	5.77	23
24	34-2721	2470	Lake City	1,161.41	187.19	200.37	13.18	24
25	34-2721	2498	Laurens	1,252.59	203.87	203.87	0.00	25
26	34-2740	2615X	Myrtle Beach	0.65	0.00	0.00	0.00	26
27	34-2721	2653	N. Augusta 19	216.73	51.02	51.02	0.00	27
28	34-2721	2656	N. Charleston 10	1,231.75	194.53	194.53	0.00	28
29	34-2721	2686	Pageland	970.72	161.28	161.28	0.00	29
30	34-2721	2940	Walterboro	1,147.54	180.92	180.92	0.00	30
31	34-2721	2972	Winnsboro	4.29	0.00	0.00	0.00	31
32	34-2730	5101	Charleston Cnty SD	0.00	0.00	0.00	0.00	32
33	34-2730	5111	Cherokee Cnty SD	1,346.30	221.39	221.39	0.00	33
34	34-2730	5131	Chesterfield Cnty SD	970.72	161.28	161.28	0.00	34
35	34-2730	5170	Dillon Cnty SD	1.95	0.00	0.00	0.00	35
36	34-2730	5261	Horry Cnty SD	504.55	53.00	53.00	0.00	36
37	34-2730	5320	Lexington Cnty SD	1,423.68	236.26	242.58	6.32	37
38	14-4701	SALE6	Sales Tax	279,283.92	46,139.17	46,139.17	0.00	38
39	14-4702	USE6	Use Tax	(8,745.88)	(1,259.53)	(214.10)	1,045.43	39
Total (39)				309,654.51	51,383.34	52,458.18	1,094.84	

SCDOR

Misty Johnson, Tax coordinator
RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4887

Audit periods: From 04/01/2007 To 12/31/2009

Explanation of Audit Adjustments and Assessments

It was found that during the audit period, the taxpayer did not correctly accrue use tax. They were over-accruing on certain invoices (ex. contractors, non taxable freight, and labor) and not accruing at all on other invoices (ex. supplies, etc.). It was also found that the taxpayer did not tax some rentals, delivery fees, reinstatement fees, prepaid minutes, optional liability waivers, and various other items; all of which should be included in gross proceeds. As all of these transactions were listed as allowable deductions on the sales tax returns; my objection to these items causes the deductions to be substantially overstated.

The negligence penalty was applied because the taxpayer failed to tax numerous items for such a long period of time.

FOR AN ADJUSTMENT TO USE TAX
A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.
SC Code Section 12-36-1310

Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter, except that this additional one percent tax does not apply to amounts taxed pursuant to:
_ Section 12-36-920(A) - accommodations for transients
_ Section 12-36-2110 - items subject to a maximum sales and use tax
_ Section 12-36-910(d)(1) - unprepared food which may be lawfully purchased with United States Department of Agriculture food coupons.
SC Code Section 12-36-1110

Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Schedule **AS-36-3** lists all adjustments to use tax individually showing the vendor, the product and purchase price.

FOR AN ADJUSTMENT TO DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

Schedule AS-36-5 lists all adjustments to deductions individually.

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4.

Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

*** Note reduction of interest rate on refunds, Section 72, Proviso 72.17 and Section 89, Proviso 89.142 of 2010 House Bill 4657, Part IB direct the Department to reduce the rate of interest paid on eligible refunds by a total of three percentage points from the above listed rates for refunds paid from July 1, 2010 through June 30, 2011.**

NEGLIGENCE (ALL PERIODS)
If any part of an underpayment of tax or part of a claim for refund of tax is due to negligence or disregard of regulations, there must be added to the tax an amount equal to the sum of five percent of the underpayment and an amount equal to fifty percent of the interest payable under Section 12-54-25. SC Code Section 12-54-43(F)(1)

State of South Carolina
Department of Revenue

P.O. Box 1913
Grapevine, TX 76099
817/488-6159
cainj@sctax.org

May 6, 2010
FEI # XX-XXX7782

RENT WAY INC.
5501 HEADQUARTERS DR.
PLANO, TX 75024

Attn: Ms. Amanda Hickerson

This is to confirm our telephone conversation from yesterday;
A) Our appointment for field examination is scheduled for December 6, 2010 at 9:00 a.m. for the purpose of making a routine examination of your books and records covering your South Carolina Sales and Use Tax Returns for the periods ended 3/31//2007 through 10/31/2010.
B) We have agreed to examine your capital purchases for 100% of the audit period.
We also agreed to examine your routine expense purchases and exempt sales on a sample period basis. As soon as you have decided which locations and periods you wish to examine, please let me know so we can both be in agreement.
C) I will be sending a "Consent to Extend the Time to Assess" form (Waiver) which will extend the time to assess/refund any taxes until 6/30/2011. Please have an officer of your company sign/date prior to 5/20/10. You can either return it to me via regular mail or e-mail.
D) I will also be sending you a copy of our "Taxpayer Bill Of Rights" for your review.

We also talked about your sending capital purchase information to me prior to our appointment date. This should help us lessen the field work time.

If you have any questions, please let me know.

Thank you.

Sincerely,

Jack L. Cain
Non-Resident Corporate Auditor

cc: File (2)

Enclosure
JLC

Dawn E. Taylor

From:	Dawn E. Taylor
Sent:	Monday, April 30, 2012 7:16 PM
To:	MISTYJOHNSTON@RENTACENTER.COM
Subject:	RAC and RWY bills
Attachments:	RAC final bill 04-30-2012.pdf; RAC documents for billing 04-30-2012.PDF; RWY Final Bill 04-30-2012.pdf; RWY documents for billing 4-30-2012.PDF

Misty,

Attached are the RAC and RWY bills. The bills were sent in a PDF format due to their volume. If you have any questions, please do not hesitate to contact me.

Dawn Taylor
Foreign Tax Auditor
S.C. Department of Revenue
P.O. Box 125
Columbia, SC 29214
(803) 898-5618 (Office)
taylorde@sctax.org

SCDOR

P.O. Box 125
Columbia, SC 29214

April 30, 2012

RENT WAY INC
RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

Type Tax: Sales Tax
Period: 04/01/2007 to 12/31/2009
File #: various
Audit #: 01/21/4887
Response Date: 07/30/2012

Dear Misty:

The Department's audit of the above referenced tax return(s) has been completed. Enclosed is the audit report which explains our **Proposed Assessment.**

If you agree with the changes detailed in the enclosed report, the balance on Form AS-54 should be remitted to this office within 30 days from the date of this letter. Otherwise, additional interest, and penalties, if applicable, will accrue. Please include a copy of the AS-54 Distribution, or, Processing Report with your check to insure proper processing.

If you agree with the Department's adjustments, but are unable to make full payment at this time, please complete the enclosed Waiver of Restriction on Assessment (SC 870) and return it to this office as soon as possible. Upon receipt of this document, a final assessment will be issued.

If you disagree with any of the adjustments of tax, interest, or penalties that have been proposed by the Department, a written protest must be submitted to this office by the response date. Enclosed is an information guide (CID-6) which explains the information that must be included in your protest. The protest may be submitted on the enclosed form or by letter.

If you do not respond to this letter by the response date, you will have waived your right to appeal the proposed assessment and the Department will issue the final assessment and begin collection action.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,
Columbia Taxpayer Service Center

Dawn Taylor
Foreign Tax Auditor
taylorde@sctax.org
(803) 898-5618

SCDOR

Misty Johnson, Tax coordinator
RENT WAY INC
5501 HEADQUARTERS DR
PLANO, TX 75024

File Number: various
Tax Type: Sales Tax
Audit Control #: 01/21/4887

Audit periods: From 04/01/2007 To 12/31/2009

Explanation of Audit Adjustments and Assessments

It was found that during the audit period, the taxpayer did not correctly accrue use tax. They were over-accruing on certain invoices (ex. contractors, non taxable freight, and labor) and not accruing at all on other invoices (ex. supplies, etc.). It was also found that the taxpayer did not tax some rentals, delivery fees, reinstatement fees, prepaid minutes, optional liability waivers, and various other items; all of which should be included in gross proceeds. As all of these transactions were listed as allowable deductions on the sales tax returns; my objection to these items causes the deductions to be substantially overstated.

The negligence penalty was applied because the taxpayer failed to tax numerous items for such a long period of time.

FOR AN ADJUSTMENT TO USE TAX
A use tax is imposed on the storage, use, or other consumption in the State of tangible personal property purchased at retail for storage, use, or other consumption in this State, at the rate of five percent of the sales price of the property, regardless of whether the retailer is or is not engaged in business in this State.
SC Code Section 12-36-1310

Beginning June 1, 2007, an additional sales, use, and casual excise tax equal to one percent is imposed on amounts taxable pursuant to this chapter, except that this additional one percent tax does not apply to amounts taxed pursuant to:
_ Section 12-36-920(A) - accommodations for transients
_ Section 12-36-2110 - items subject to a maximum sales and use tax
_ Section 12-36-910(d)(1) - unprepared food which may be lawfully purchased with United States Department of Agriculture food coupons.
SC Code Section 12-36-1110

Every person storing, using, or otherwise consuming in this State tangible personal property purchased at retail, is liable for the use tax, until the tax is paid to the state.
SC Code Section 12-36-1330

Schedule **AS-36-3** lists all adjustments to use tax individually showing the vendor, the product and purchase price.

FOR AN ADJUSTMENT TO DEDUCTIONS
It is presumed that all gross proceeds are subject to the tax, until the contrary is established. The burden of proof that the sale of tangible personal property is not a sale at retail is on the seller.
SC Code Section 12-36-950

Schedule **AS-36-5** lists all adjustments to deductions individually.

Local Sales and Use Taxes
Counties may levy sales and use tax upon referendum approval. Such taxes are to be administered and collected by the SC Department of Revenue in the manner that sales and use taxes are administered and collected pursuant to Chapter 36 of Title 12. For more detailed information refer to SC Information Letter 05-1 of January 6, 2005 and Chapter 10 of Title 4.

Since a sale is not completed until delivery is made, items shipped from a local option County into a non-local option County for first receipt by the customer are not subject to the local option tax and deliveries made into a local option County are subject to the local option tax of that county.

INTEREST
Interest on taxes owed and refunds due is computed using the Internal Revenue Service interest rates <*> for underpayment compounded daily. Generally, interest is not paid during the first seventy-five days after filing a request for refund. SC Code Section 12-54-25

*** Note reduction of interest rate on refunds. Section 72, Proviso 72.17 and Section 89, Proviso 89.142 of 2010 House Bill 4657, Part IB direct the Department to reduce the rate of interest paid on eligible refunds by a total of three percentage points from the above listed rates for refunds paid from July 1, 2010 through June 30, 2011.**

NEGLIGENCE (ALL PERIODS)
If any part of an underpayment of tax or part of a claim for refund of tax is due to negligence or disregard of regulations, there must be added to the tax an amount equal to the sum of five percent of the underpayment and an amount equal to fifty percent of the interest payable under Section 12-54-25. SC Code Section 12-54-43(F)(1)

SCDOR SC-870
Rev. 08/03/01-TM

WAIVER OF RESTRICTION ON ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF OVERASSESSMENT

Misty Johnson RENT WAY INC 5501 HEADQUARTERS DR PLANO, TX 75024	File Number: various Tax Type: Sales Tax Audit Control #: 01/21/4887
Audit periods: From 04/01/2007 To 12/31/2009	

Increase (Decrease) in Tax, Interest and Penalties

Tax	Interest	Penalty	Total
309,654.51	**52,458.18**	**42,995.79**	**405,108.48**

Interest and Penalty computed through: 05/30/2012
This information was prepared by: Telephone: (803) 898-5618

CONSENT TO ASSESSMENT AND COLLECTION OF ADDITIONAL TAX OR ACCEPTANCE OF REFUND DETERMINATION

I have read and understand the instructions on page two of this form. I consent to the assessment and collection of any additional tax and penalties or accept any decrease in tax and penalties shown above, plus any interest provided by law. I understand that by signing this waiver, I consent to the above determination(s) and must pay the additional amounts prior to contesting this matter any further.

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

SCDOR

SC-870
Reverse
Rev. 08/03/01-TM

Waiver of Restrictions on Assessment and Collection of Additional Tax or Acceptance of overassessment

General Information & Instructions

IMPORTANT: By signing this form, the taxpayer (1) agrees to pay the tax, interest, and penalties stated to be due; and (2) gives up the right to appeal this matter further. Interest and applicable penalties will continue to accrue until the balance due the Department is paid in full. Signing this form does **not** affect your right to file a claim for refund and it does **not** prevent the Department of Revenue from assessing additional tax found to be due at a later date.

NOTE: If you wish to give up your right to file a claim for refund and prevent the Department of Revenue from assessing additional amounts at a later date, a Form SC870AD should be executed in lieu of this SC870.

CLAIM FOR REFUND
Executing this document does not prevent you from seeking a refund of State taxes paid. The refund claim must be filed within three years from the date the returns was filed, or two years from the date of the payment of the tax, whichever is later. See SC Information Guide OGC-25 for more information about his claim for refund procedure.

EXECUTING THIS FORM
If this waiver relates to a joint individual income tax return, both husband and wife must sign the waiver.

If the SC870 is executed on behalf of a corporation, the waiver must include the corporation's name as well as the signature and title of the corporate officer executing this document

If this waiver is associated with an income tax examination of a partnership or "S" corporation, each partner or shareholder must execute a separate form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, a personal administrator or trustee) Internal Revenue Service Form 56, Notice Concerning Fiduciary Relationship, must accompany this form unless previously provided.

An Attorney , CPA, or other agent may execute this form on behalf of a client provided such authority is granted in a power of attorney. The power of attorney must accompany this form unless previously provided.

GENERAL INFORMATION
We have an agreement with the Internal Revenue Service which provides for the exchange of tax information. If this change affects your income tax return(s), amended federal return(s) may need to be filed.

If you have any questions about this waiver, please contact the preparer.

SCDOR

C-245
Rev. 08/17/01-TM

PROTEST

Section I: Taxpayer Identification

Misty Johnson, Tax coordinator	File Number: various
RENT WAY INC	Tax Type: Sales Tax
5501 HEADQUARTERS DR	Audit Control #: 01/21/4887
PLANO, TX 75024	Telephone #: 972-801-1429
	Fax #:

Audit periods: From 04/01/2007 To 12/31/2009

Section II: Department of Revenue Document to be Attached:

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

Section III: Reasons for Protest:

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely.(If the amount of proposed assessments is for income less than $2,500 you need not provide your authority unless you are a partnership, S corporation, an exempt organization or an employee plan.)

(Add additional sheets if necessary.)

Taxpayer's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Corporation name: _____

By: _____ Title: _____ Date: _____

INSTRUCTIONS

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this from. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you filed a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If the dispute concerns a partnership or S corporation, then a separate form must be signed by each partner or shareholder. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

INFORMATION GUIDE

Tax Appeal Procedures for State Tax Assessments and License Revocations (Other Than Property Tax)

South Carolina Department of Revenue

CID-6 (Rev. 8/17/07) 9003

PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for proposed tax assessments and revocations.

I. Initial Process

A. When a division of the Department of Revenue (Department) determines you owe additional taxes, it will mail or deliver to you a proposed assessment.

B. The proposed tax assessment is the first written notice you receive that says you owe or requests that you pay additional taxes, interest, or penalties. The term "proposed assessment" does not include the auditor's work papers or draft audit reports. If you disagree with a proposed assessment, you are entitled to appeal the findings using the following procedures.

C. If you agree with the proposed assessment, the amount due should be paid on or before the due date of the proposed assessment to avoid additional interest and penalties, if applicable.

If you cannot pay, you may request to enter into an installment payment agreement. An installment payment agreement will allow you to pay over an agreed period of time. You may contact the district manager of the Taxpayer Service Center nearest you for additional information about installment agreements.

D. You may agree with portions of the proposed assessment and disagree with others. The portion of the assessment with which you agree may be paid to avoid additional interest and penalties, and the remainder can be appealed.

E. If you disagree with part or all of the proposed assessment, you may appeal by sending a written protest within 90 days from the date on the proposed assessment to the address on the proposed assessment. The written protest must contain:

1. your name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers;
3. the tax period or date for which the tax was proposed;
4. the nature and kind of tax in dispute;
5. a statement of facts supporting your position; and
6. a statement outlining the reasons for the appeal, including any law or other authority upon which you rely.

You do not need to provide legal or other authority, as provided in item 6, if the total amount of the proposed assessment is less than $2,500.00, unless you are a partnership, a "S" corporation, an exempt organization, or an employee plan and the proposed tax is imposed by Chapters 6, 11, or 13 of Title 12.

F. The Department may extend the time for filing a protest at any time before the period has expired.

II. Review By The Department of Revenue

A. After you appeal, you will be offered a conference with the person who issued your proposed assessment, and if requested, that person's supervisor. The purpose of the conference is to give you a better understanding of the facts and issues and to also afford you the opportunity to present additional information. At the Department's discretion, the conference may be conducted by telephone. After the conference, if your protest is not resolved, your file will be transferred to the Department's Office of General Counsel for Litigation.

B. The General Counsel's Office for Litigation will review your file and prepare a written Department Determination addressing the issues raised by your appeal. Once the Department's Director approves the Determination, it will be mailed to you.

III. Contested Case Hearing Before The Administrative Law Court

A. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination.

B. The request for a contested case hearing must be made in writing within 30 days after the date of the Determination.

C. The rules of the Administrative Law Court will control from this point forward.

D. A final assessment will be sent to you for payment, if you do not request a contested case hearing within 30 days.

IV. License Revocation

A. The Department may deny or revoke any license issued by the Department for failure to pay taxes or certain regulatory violations.

B. Notice will be sent to you if a division of the Department proposes to deny or revoke your license.

C. You can appeal the denial or revocation by filing a written protest with the Department within 90 days of the notice. The written protest must contain:

1. your name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers, if any;
3. the kind of license in dispute;
4. a statement of facts supporting your position;
5. a statement outlining the reasons for the appeal, including any law or other authority upon which you rely.

D. If your protest involves a failure to pay taxes, your written protest should be filed with the Department's District Manager who signed the denial or revocation. The District Manager will transfer the matter to the Department's Office of the General Counsel if it cannot be resolved. The matter will then be handled in the manner describe in Section II. B. of this Information Guide.

E. If your protest involves a regulatory violation of the alcoholic beverage laws, bingo laws, or other coin operated devices provisions, your written protest should be filed with the Department of Revenue's Regulatory Division.

F. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination. The request must be made in writing within 30 days after the date of the Determination. The rules of the Administrative Law Court will control from this point forward.

Dawn E. Taylor

From: Earle Toole
Sent: Monday, December 05, 2011 2:30 PM
To: Dawn E. Taylor
Subject: FW: Audit:RENT WAY INC
Attachments: RENT WAY INC.TMZ

---Original Message---
From: Jack Cain
Sent: Tuesday, November 01, 2011 7:51 PM
To: Earle Toole
Subject: Audit:RENT WAY INC

Earle,
See attached; New auditor may be interested in "ASSETS HOLDING FINAL" AND EXPENSES FINAL HOLDING" AND "T/P NOTES". The assets and expenses are complete and agreed to by taxpayer.
The only thing left is the exempt sales.
Taxpayer is waiting on a call.
Thanks.
Jack

The attached file is a TaxMaster 4 compressed audit file.
DBA: RENT WAY INC
Filename: RENT WAY INC.TMZ

T/P NOTES

OWNER NAME	RENT WAY INC.	FILE #	VARIOUS
DBA NAME	RENT WAY	FEI #	[redacted]
LOCATION ADDRES	VARIOUS	SID #	[redacted]
MAILING ADDRESS	5501 HEADQUARTERS DR. PLANO, TX 75024	W/H #	
CONTACT NAME	MISTY JOHNSTON	CORP #	
TITLE	TAX COORDINATOR	PROP #	
TELEPHONE #	972/801-1429	PREV. AUD PD	
E-MAIL	misty.johnston@rentacenter.com		
OTHER CONTACTS;	AMANDA HICKERSON amanda.hickerson@rentacenter.com 972//801-2694 GENERAL TAX = 972/801-2674		
APPT. DATE	12/13/2010	PREV. AUD $	
AUDIT PERIOD	4/07-10/10	SELECTOR #	INDEPENDENT
WAIVER EXPIRATIO	6/30/2011 8/31/2011 10/31/2011 4/30/2012		

REMARKS:
WORKING WITH MISTY JOHNSTON

AUDIT IN CONJUNCTION WITH RENTAL CENTER INC. AS OF 12/31/09
RENT WAY INC. WAS MERGED AT THAT TIME.
FEI [redacted]
SID [redacted]

RNM List -

Store #	Current Address - 1	Current City	Current County	Current State	Current Zip	Open Date	Close Date	License #
04623	2600 Anderson Rd	Greenville	GREENVILLE	SC	29611	15-Nov-06		[redacted]
04624	6121A Calhoun Memorial Hwy	Easley	PICKENS	SC	29640	15-Nov-06	4/22/2008	[redacted]
04625	302 Pearman Dairy Rd	Anderson		SC	29625-3800	dribble merger into #02107 b	n/a	
04627	1122 NORTH MAIN ST	Fountain Inn	GREENVILLE	SC	29644	15-Nov-06		[redacted]
04628	169 JOHN B WHITE SR BLVD	SPARTANBURG	SPARTANBURG	SC	29306	15-Nov-06		[redacted]
04630	1313 W Floyd Baker Blvd	Gaffney	CHEROKEE	SC	29341	15-Nov-06		[redacted]
04631	1850 J A Cochran Byp	Chester	CHESTER	SC	29706	15-Nov-06	8/1/2009	[redacted]
04632	410 N Duncan Byp Ste C	Union	UNION	SC	29379	15-Nov-06		[redacted]
04633	4105 W Beltline Blvd	Columbia	RICHLAND	SC	29204	15-Nov-06	1/3/2008	[redacted]
04634	1126 US Hwy 321 Bus S	Winnsboro	FAIRFIELD	SC	29180	15-Nov-06	3/31/2007	[redacted]
04636	457 W Boyce St	Manning		SC	29102-261S	dribble merger into #02859 b	n/a	
04639	2303 BOUNDARY ST STE 7	Beaufort	BEAUFORT	SC	29906	15-Nov-06		[redacted]
04640	159 S Ron McNair Blvd	Lake City	FLORENCE	SC	29560	15-Nov-06		[redacted]
04641	609 S Kings Hwy	Myrtle Beach	HORRY	SC	29577	15-Nov-06	4/1/2008	[redacted]
04642	208 Radford Blvd Ste 6	Dillon	DILLON	SC	29536	15-Nov-06	1/3/2008	[redacted]
04643	1081 Cottingham Blvd N	Bennettsville	MALBORO	SC	29512	15-Nov-06		[redacted]
04647	215 Edgefield Rd Ste C	North Augusta	EDGEFIELD	SC	29841	15-Nov-06	1/21/2008	[redacted]
04648	812 Elm St E	Hampton	HAMPTON	SC	29924	15-Nov-06		[redacted]
04649	1612 Airport Blvd	West Columbia	Lexington	SC	29169	15-Nov-06		[redacted]
04650	285 Stonewall Jackson Blvd	Orangeburg	ORANGEBURG	SC	29115	15-Nov-06	5/26/2007	[redacted]
04651	1860 Wilson Rd	Newberry	NEWBERRY	SC	29108	15-Nov-06	11/18/2008	[redacted]
04652	7509 Garners Ferry Rd Ste C	Columbia	RICHLAND	SC	29209	15-Nov-06		[redacted]
04653	524 Bypass 72 NW	Greenwood	GREENWOOD	SC	29649	15-Nov-06	5/8/2009	[redacted]
04654	1387 E MAIN ST	Rock Hill	YORK	SC	29730	15-Nov-06	2/1/2008	[redacted]
04655	354 N Cashua Dr	Florence	FLORENCE	SC	29501	15-Nov-06		[redacted]
04656	810 E Main St Ste F	Laurens	LAURENS	SC	29360	15-Nov-06		[redacted]
04657	2709 Church St Ste F	Conway	HORRY	SC	29526	15-Nov-06		[redacted]
04658	118 Garner Rd	Spartanburg	SPARTANBURG	SC	29303	15-Nov-06		[redacted]
04659	3219 W Blue Ridge Dr	Greenville	GREENVILLE	SC	29611	15-Nov-06		[redacted]
04661	14027 E Wade Hampton Blvd	Greer	GREENVILLE	SC	29651	15-Nov-06		[redacted]
04662	5124 Fairfield Rd	Columbia	RICHLAND	SC	29203	15-Nov-06		[redacted]
04663	415 Stonewall Jackson Blvd Ste 100	Orangeburg	ORANGEBURG	SC	29115	15-Nov-06		[redacted]
04664	2807 S MAIN ST (M0032)	Anderson	ANDERSON	SC	29624	15-Nov-06		[redacted]
04665	315 N Pearl St	Pageland	CHESTERFIELD	SC	29728	15-Nov-06		[redacted]
04666	2700 Broad River Rd Ste D	Columbia		SC	29210-6055	dribble merger into #03574 b	n/a	
05582	1015 King St Ste C	Charleston	CHARLESTON	SC	29403	15-Nov-06	8/31/2007	[redacted]
05583	1660 Sam Rittenberg Blvd	Charleston	CHARLESTON	SC	29407	15-Nov-06		[redacted]
05584	1316 Redbank Rd	Goose Creek	CHARLESTON	SC	29445	15-Nov-06	1/30/2008	[redacted]
05585	209 North Main Street	Hemingway	WILLIAMSBURG	SC	29554	15-Nov-06		[redacted]
05586	5617 Rivers Ave	North Charleston	CHARLESTON	SC	29406	15-Nov-06		[redacted]
05587	1448 Boone Hill RD	Summerville	DORCHESTER	SC	29483	15-Nov-06		[redacted]
05588	355 Bells Hwy	Walterboro	COLLETON	SC	29488	15-Nov-06		[redacted]

12:37:06 Wednesday, April 18, 2012

TXFSA020.SACLS SALES & USE TAX BUSINESS ACCOUNTS DATE: 04/18/12
CLOSE OUT & FIELD AUDIT INFORMATION TIME: 12:36:13

FILE #: 00000000 - 0 SID #: [redacted] - 000 - 0
BUSINESS NAME:

CLOSE OUT REVIEW

REVIEW DATE: 00 00 00 REVIEW STATUS: REVIEW BY:

FIELD SERVICES AUDIT
CHANGE DATE: 00/00/00 CHANGED BY:

DATE OF AUDIT ASSIGNED : 00 00 00 STATUS: STATUS DATE : 00 00 00
PERIOD COVERED ASSIGNED: 00 00 00 TO 00 00 00 AUDIT NUMBER:
AUDITOR(S) NAME (1): (2):

LAST AUDIT PERIOD : TO LAST AUDIT NUMBER:
AUDITOR(S) NAME (1): (2):

DC904130 THE TAXPAYER DATA WAS NOT FOUND ON BTR
PF1=INQ PF2=ADD PF3=CHANGE PF5=HELP PF9=SCATS PF10=SAL MENU
PF12=EXIT PF14=BTR MENU PF15=BTR SALES CLEAR=RETURN

RW4

RWY STORE LIST PER T_P

Line #	Store #	Current Address - 1	Current City	Current County	Current Zip	* Open Date	Close Date	Move Date	Previous Address - 1	Previous City	Previous County	Retail License #	Auto Numb
1	04623	2600 Anderson Rd	Greenville	GREENVILLE	29613	15-Nov-06							
2	04626	6121A Calhoun Memorial Hwy	Easley	PICKENS	29640	15-Nov-06	4/22/2008						
3	04625	302 Peterman Dairy Rd	Anderson		29625-3800	dribble merger into #02107 by 12/12/2006							
4	04627	1122 NORTH MAIN ST	Fountain Inn	GREENVILLE	29644	15-Nov-06							
5	04628	169 JOHN B WHITE SR BLVD	SPARTANBURG	SPARTANBURG	29306	15-Nov-06							
6	04630	1313 W Floyd Baker Blvd	Gaffney	CHEROKEE	29341	15-Nov-06		01/14/2010	1333 W Floyd Baker Blvd.	Gaffney			
7	04631	1850 J A Cochran Byp	Chester	CHESTER	29706	15-Nov-06	8/1/2009						
8	04637	410 N Duncan Byp Ste C	Union	UNION	29379	15-Nov-06							
9	04633	4105 W Beltline Blvd	Columbia	RICHLAND	29204	15-Nov-06	1/3/2008						
10	04634	1126 US Hwy 321 Bus S	Winnsboro	FAIRFIELD	29180	15-Nov-06	5/31/2007						
11	04636	457 W Boyce St	Manning		29102-2615	dribble merger into #02859 by 12/15/2006							
12	04639	2303 BOUNDARY ST STE 7	Beaufort	BEAUFORT	29906	15-Nov-06		7/31/09	14 SAVANNAH HWY STE 9& 10				
13	04640	159 S Ron McNair Blvd	Lake City	FLORENCE	29560	15-Nov-06							
14	04641	609 S Kings Hwy	Myrtle Beach	HORRY	29577	15-Nov-06	4/1/2008						
15	04642	208 Radford Blvd Ste B	Dillon	DILLON	29536	15-Nov-06	1/3/2008						
16	04643	1081 Cartingham Blvd N	Bennettsville	MARLBORO	29512	15-Nov-06							
17	04647	115 Edgefield Rd Ste C	North Augusta	EDGEFIELD	29841	15-Nov-06	1/21/2008						
18	04648	812 Elm St E	Hampton	HAMPTON	29924	15-Nov-06							
19	04649	1612 Airport Blvd	West Columbia	Lexington	29169	15-Nov-06							
20	04650	285 Stonewall Jackson Blvd	Orangeburg	ORANGEBURG	29115	15-Nov-06	5/26/2007						
21	04651	1660 Wilson Rd	Newberry	NEWBERRY	29108	15-Nov-06	11/18/2008						
22	04652	7509 Garners Ferry Rd Ste C	Columbia	RICHLAND	29209	15-Nov-06							
23	04653	524 Bypass 72 NW	Greenwood	GREENWOOD	29649	15-Nov-06	5/8/2009						
24	04654	1387 E MAIN ST	Rock Hill	YORK	29730	15-Nov-06	2/1/2008						
25	04655	354 N Cashua Dr	Florence	FLORENCE	29501	15-Nov-06							
26	04656	810 E Main St Ste F	Laurens	LAURENS	29360	15-Nov-06		8/21/09	900 E MAIN ST STE C, LAURENS SC 29360				
27	04657	2709 Church St Ste F	Conway	HORRY	29526	15-Nov-06							
28	04658	118 Gelmer Rd	Spartanburg	SPARTANBURG	29303	15-Nov-06							
29	04659	3219 W Blue Ridge Dr	Greenville	GREENVILLE	29611	15-Nov-06							
30	04661	14027 E Wade Hampton Blvd	Greer	GREENVILLE	29651	15-Nov-06							
31	04662	5124 Fairfield Rd	Columbia	RICHLAND	29203	15-Nov-06							
32	04663	415 Stonewall Jackson Blvd Ste 100	Orangeburg	ORANGEBURG	29115	15-Nov-06							
33	04664	2807 S MAIN ST (M0037)	Anderson	ANDERSON	29624	15-Nov-06							
34	04665	315 N Pearl St	Pageland	CHESTERFIELD	29728	15-Nov-06							
35	04666	2700 Broad River Rd Ste D	Columbia		29210-6055	dribble merger into #03574 by 12/15/2006							
36	05582	1015 King St Ste C	Charleston	CHARLESTON	29403	15-Nov-06	8/31/2007						
37	05583	1660 Sam Rittenberg Blvd	Charleston	CHARLESTON	29407	15-Nov-06							
38	05584	1316 Redbank Rd	Goose Creek	CHARLESTON	29445	15-Nov-06	1/30/2008						
39	05585	209 North Main Street	Hemingway	WILLIAMSBURG	29554	15-Nov-06							
40	05586	5617 Rivers Ave	North Charleston	CHARLESTON	29406	15-Nov-06							
41	05587	1442 Boone Hall RD	Summerville	DORCHESTER	29483	15-Nov-06		02/01/09	1211 Main St. N.	Summerville	Berkley		
42	05588	355 Bells Hwy	Walterboro	COLLETON	29488	15-Nov-06							

ROA_00707

PNL FOR RAC AND RWY

Expense accounts for sample periods

Account #	Account Name
6261	Op exp – advert – brochure
6265	Op exp – advert – In store pr
6270	Op exp – advert –other
8312	Other printing
6286	Other – repairs/maint
	Other – store operating f
	Other – store supplies
8315	Other – training material
6405	G&A – contributions

3 sample months for expenses are ;
4/08, 6/09, 8/10

16:20:33 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:07
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 001 1 FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: ACE TV RENTALS VIDEOS ADD'L NAME:
BUSINESS ST: 319 N LONGSTREET ST BKCD: -
BUSINESS CITY: KINGSTREE STATE: SC ZIP: 29556 3333
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 45 CNTY: 45 WILLIAMBURG EFT: ELEC STAT: N
MUNICIPAL CITY: KINGSTREE CITY CODE: 2463 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 02 12 99 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N
DC901059 BEGINNING OF ACCOUNT RECORDS FOR SID#
F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

RWY

[illegible] Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:09
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 0 FILE#: [redacted] 9 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: ACE TV RENTALS VIDEOS ADD'L NAME:
BUSINESS ST: 114 RON MCNAIR BLVD BKCD: -
BUSINESS CITY: LAKE CITY STATE: SC ZIP: 29560
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: ELEC STAT: N
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 08 31 99 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:20:39 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:12
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted]6 9 FILE#: [redacted]3 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 314 ADD'L NAME:
BUSINESS ST: 1850 J A COCHRAN BYP BKCD: -
BUSINESS CITY: CHESTER STATE: SC ZIP: 29706 1683
ATTN/INFO: RENT WAY INC SWASTB: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 12 CNTY: 12 CHESTER EFT: 08 01 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted]2 PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:20:41 Monday, December 05, 2011

```
TXFRG009.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:14
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: ACE TV RENTALS VIDEOS                             ADD'L NAME:
    BUSINESS ST: 1309 E GODBOLT ST                          BKCD:
  BUSINESS CITY: MARION                          STATE: SC      ZIP: 29571
      ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                           STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
    FILE# ASSIGN: 34  CNTY: 34  MARION           EFT:              ELEC STAT: N
 MUNICIPAL CITY: N/A                CITY CODE: 9999   ALT:        FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 02 26 99 C
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:16
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MASTR: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 342 ADD'L NAME:
BUSINESS ST: 612 S KINGS HWY BKCD:
BUSINESS CITY: MYRTLE BEACH STATE: SC ZIP: 29577 4411
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 26 CNTY: 26 HORRY EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 06 30 09 C
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC:-[redacted] /[redacted]
EXEM: N SSN: PEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

[illegible] Monday, December 05, 2011

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:20:18
          ADDED: 01 19 98  BY: AMICKX    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]6  FILE#: [redacted]1 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY 338                                    ADD'L NAME:
    BUSINESS ST: 516 N MAIN ST                                BKCD:
  BUSINESS CITY: HEMINGWAY                          STATE: SC     ZIP: 29554 6387
      ATTN/INFO: RENT WAY INC                       SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR               911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                              STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 45  CNTY: 45  WILLIAMBURG        EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: HEMINGWAY          CITY CODE: 2400   ALT:        FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98   CLOSE DATE: 12 31 09 O
        TELE NO: 814 455 5378      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]2  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

16:20:47 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:20
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 5 FILE#: [redacted] 8 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 337 ADD'L NAME:
BUSINESS ST: 242 KELLEY ST BKCD: -
BUSINESS CITY: LAKE CITY STATE: SC ZIP: 29560 2416
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 21 CNTY: 21 FLORENCE EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: LAKE CITY CITY CODE: 2470 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:22
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted]9 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 333 ADD'L NAME:
BUSINESS ST: 1116 RED BANK RD BKCD: -
BUSINESS CITY: GOOSE CREEK STATE: SC ZIP: 29445 4592
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 08 CNTY: 08 BERKELEY EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 06 30 09 C
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

[illegible], December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:24
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 1 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 332 ADD'L NAME:
BUSINESS ST: 14 SAVANNAH HWY STE 9-10 BKCD: -
BUSINESS CITY: BEAUFORT STATE: SC ZIP: 29906 6210
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 07 CNTY: 07 BEAUFORT EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG009.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:26
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 4 FILE#: [redacted] 6 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 324 ADD'L NAME:
BUSINESS ST: 1211 N MAIN ST MARKET CTR C SXCD:
BUSINESS CITY: SUMMERVILLE STATE: SC ZIP: 29483
ATTN/INFO: ANNE BARDOL SWASTE: N O: N B: N T: N A: N
MAILING STREET: 1 LECOM PL 911 RETURN: N SUTCA: N
MAILING CITY: ERIE STATE: PA ZIP: 16505 2571
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 18 CNTY: 18 DORCHESTER EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 01 07 98 L
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] 2 PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:27
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 3 FILE#: [redacted] 5 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 331 ADD'L NAME:
BUSINESS ST: 5617 RIVERS AVE EXCD: -
BUSINESS CITY: N CHARLESTON STATE: SC ZIP: 29406 6022
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N CHARLESTON CITY CODE: 2656 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:20:29
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted] 1  FILE#: [redacted] 3 MAST#:            PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY 329                                      ADD'L NAME:
    BUSINESS ST: 515 KING ST                                  BKCD:
  BUSINESS CITY: CHARLESTON                        STATE: SC      ZIP: 29403 6231
      ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                             STATE: TX      ZIP: 75024 5845
     TYPE SALES: R    FEE PD: Y    SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 10   CNTY: 10  CHARLESTON        EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: CHARLESTON            CITY CODE: 2130   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 06 30 09 C
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:31
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]6 0  FILE#: [redacted] 3 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY 351                                      ADD'L NAME:
    BUSINESS ST: 1020 PEARL ST                                BKCD:
  BUSINESS CITY: DARLINGTON                          STATE: SC      ZIP: 29532 3837
      ATTN/INFO: RENT WAY INC                        SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                               STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 16  CNTY: 16  DARLINGTON          EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 18 06 C
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ   F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGSI          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:32
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted] 9  FILE#: [redacted] 2 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                        ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:         STATUS: CLSD
  BUSINESS NAME: RENT WAY 350                                        ADD'L NAME:
    BUSINESS ST: 855 CHESTERFIELD HWY                          BKCD:
  BUSINESS CITY: CHERAW                              STATE: SC      ZIP: 29520 7004
      ATTN/INFO: ANNE BARDOL                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                          911 RETURN: N      SUTCA: N
   MAILING CITY: ERIE                                STATE: PA      ZIP: 16505 2571
     TYPE SALES: R    FEE PD: Y    SIGNED: Y    RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 13   CNTY: 13  CHESTERFIELD        EFT: 04 02         ELEC STAT: Y
 MUNICIPAL CITY: CHERAW                CITY CODE: 2133    ALT:       FOOD TAX:
      OPEN DATE: 01 07 98    ORIG OPEN DATE: 01 07 98     CLOSE DATE: 11 29 06 C
        TELE NO: 814 455 5378       PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]2  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:20:34
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 0 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY 349                                      ADD'L NAME:
    BUSINESS ST: 1926 E GODBOLD ST                          BKCD:
  BUSINESS CITY: MARION                          STATE: SC      ZIP: 29571
      ATTN/INFO:                                 SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADMASTER DR              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                           STATE: TX      ZIP: 75024 5837
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
    FILE# ASSIGN: 34  CNTY: 34  MARION           EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: MARION            CITY CODE: 2588   ALT:         FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 18 06 C
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:36
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted] 6  FILE#: [redacted] 7 MAST#:            PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY 347                                      ADD'L NAME:
    BUSINESS ST: 145 W HWY 15 401 BYPASS                        BKCD:
  BUSINESS CITY: BENNETTSVILLE                        STATE: SC      ZIP: 29512
      ATTN/INFO: RENT WAY INC                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR                 911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                               STATE: TX      ZIP: 75024 5845
     TYPE SALES: R    FEE PD: Y    SIGNED: Y    RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 35  CNTY: 35  MARLBORO             EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: BENNETTSVILLE          CITY CODE: 2062   ALT:        FOOD TAX:
      OPEN DATE: 01 07 98    ORIG OPEN DATE: 01 07 98     CLOSE DATE: 12 31 09 O
        TELE NO: 814 455 5378       PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:     MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:20:38
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 2 MAST#:              PER:
                                                                ADD'L NAME:
     OWNER NAME: RENT WAY INC
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:     STATUS: CLSD
  BUSINESS NAME: ACE TV RENTALS VIDEOS 310                      ADD'L NAME:
    BUSINESS ST: 372 WHITNEY RD                          BKCD:
  BUSINESS CITY: SPARTANBURG                    STATE: SC      ZIP: 29303 3146
       ATTN/INFO: RENT WAY INC                  SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                          STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG        EFT:             ELEC STAT: N
MUNICIPAL CITY: N/A                   CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 06 30 99 C
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted], PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG009.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:40
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 2 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                       ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:         STATUS: CLSD
  BUSINESS NAME: ACE TV RENTALS VIDEOS                              ADD'L NAME:
    BUSINESS ST: 405 S PLEASANTBURG DR                        BKCD:
  BUSINESS CITY: GREENVILLE                        STATE: SC      ZIP: 29607 2525
      ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                             STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY         CONSOL:
   FILE# ASSIGN: 23  CNTY: 23  GREENVILLE          EFT:             ELEC STAT: N
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:        FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 08 31 99 C
        TELE NO: 814 455 5378      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N, VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:42
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted] 6  FILE#: [redacted] 1 MAST#:              PER:
                                                                     ADD'L NAME:
     OWNER NAME: RENT WAY INC
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:         STATUS: CLSD
 BUSINESS NAME: RENT WAY 309                                         ADD'L NAME:
   BUSINESS ST: 169 JOHN B WHITE SR BLVD                    BKCD:
 BUSINESS CITY: SPARTANBURG                          STATE: SC      ZIP: 29306 6043
      ATTN/INFO: RENT WAY INC                        SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                               STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG          EFT: 04 02        ELEC STAT: Y
MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:        FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                 FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:20:44
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 1 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                  ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:    STATUS: CLSD
  BUSINESS NAME: RENT WAY 315                                  ADD'L NAME:
    BUSINESS ST: 410 N DUNCAN BYP # 3                    BKCD:  -
  BUSINESS CITY: UNION                          STATE: SC     ZIP: 29379 8664
      ATTN/INFO: RENT WAY INC                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR           911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                          STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
    FILE# ASSIGN: 44  CNTY: 44  UNION           EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                 CITY CODE: 9999   ALT:     FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
        TELE NO: 814 455 5378     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:46
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 8 MAST#:              PER:
    OWNER NAME: RENT WAY INC                                       ADD'L NAME:
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY 303                                      ADD'L NAME:
    BUSINESS ST: 2600 ANDERSON RD                                BKCD:
  BUSINESS CITY: GREENVILLE                          STATE: SC     ZIP: 29611 6020
      ATTN/INFO: RENT WAY INC                        SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                               STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 23  CNTY: 23  GREENVILLE          EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
       TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:20:48
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
    OWNER NAME: RENT WAY INC                                     ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:       STATUS: CLSD
 BUSINESS NAME: RENT WAT 312                                     ADD'L NAME:
   BUSINESS ST: 313 N GARNARD ST                          BKCD:
 BUSINESS CITY: GAFFNEY                          STATE: SC     ZIP: 29341
     ATTN/INFO: RENT WAY INC                     SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR             911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                            STATE: TX     ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
  FILE# ASSIGN: 11  CNTY: 11  CHEROKEE          EFT: 04 02        ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
     OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
       TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:50
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]1  FILE#: [redacted] 1 MAST#:                PER:
                                                                  ADD'L NAME:
     OWNER NAME: RENT WAY INC
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:     STATUS: CLSD
  BUSINESS NAME: RENT WAY 334                                    ADD'L NAME:
    BUSINESS ST: 255 BELLS HWY WALMART SHP CTR          BKCD:
  BUSINESS CITY: WALTERBORO                        STATE: SC     ZIP: 29488
      ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                             STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
    FILE# ASSIGN: 15  CNTY: 15  COLLETON          EFT: 04 02      ELEC STAT: Y
 MUNICIPAL CITY: WALTERBORO          CITY CODE: 2940   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98   CLOSE DATE: 12 31 09 O
        TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] /[redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:20:51
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]1 0  FILE#: [redacted] 3 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY 327                                      ADD'L NAME:
    BUSINESS ST: 2001 JACKSON ST                                 SKCD:
  BUSINESS CITY: BARNWELL                          STATE: SC     ZIP: 29812 1507
      ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                             STATE: TX     ZIP: 75024 5845
     TYPE SALES: R    FEE PD: Y    SIGNED: Y    RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 06  CNTY: 06  BARNWELL           EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: BARNWELL              CITY CODE: 2054   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98    ORIG OPEN DATE: 01 07 98    CLOSE DATE: 01 26 07 C
        TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:53
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 3 MAST#:                PER:
    OWNER NAME: RENT WAY INC                                    ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY 322                                   ADD'L NAME:
    BUSINESS ST: 213 215 WEST COLUMBIA AVE                 BKCD:
  BUSINESS CITY: BATESBURG                          STATE: SC     ZIP: 29006
     ATTN/INFO: RENT WAY INC                        SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N     SUTCA: N
  MAILING CITY: PLANO                               STATE: TX     ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
  FILE# ASSIGN: 32  CNTY: 32  LEXINGTON             EFT: 04 02    ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
     OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 28 06 C
       TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:20:55
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted] 7  FILE#: [redacted] 6 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:     STATUS: CLSD
  BUSINESS NAME: RENT WAY 308                                    ADD'L NAME:
    BUSINESS ST: 219 PLAIN ST                                BKCD:
  BUSINESS CITY: SIMPSONVILLE                    STATE: SC     ZIP: 29681 3225
      ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                           STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 23  CNTY: 23  GREENVILLE       EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:     FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
       TELE NO: 814 836 0618     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:20:56
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 6 FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 323 ADD'L NAME:
BUSINESS ST: 441 W BOYCE ST BKCD: -
BUSINESS CITY: MANNING STATE: SC ZIP: 29102 2615
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 14 CNTY: 14 CLARENDON EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: MANNING CITY CODE: 2585 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 06 30 09 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:20:58
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 3 MAST#:          PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY 317                                    ADD'L NAME:
    BUSINESS ST: 4105 W BELTLINE BLVD                      BKCD:
  BUSINESS CITY: COLUMBIA                        STATE: SC     ZIP: 29204 1508
      ATTN/INFO: 2ND FLOOR-PAYROLL TAX DEPT      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                           STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 40  CNTY: 40  RICHLAND          EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98   CLOSE DATE: 06 30 09 C
        TELE NO: 814 836 0618     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:21:00
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 1 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY 307                                      ADD'L NAME:
    BUSINESS ST: 137 BILO PL                                  BKCD:
  BUSINESS CITY: SENECA                          STATE: SC      ZIP: 29678 2541
       ATTN/INFO: RENT WAY INC                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                           STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
    FILE# ASSIGN: 37  CNTY: 37  OCONEE          EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
       OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 19 06 C
         TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] ,/ [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

16:21:26 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:21:02
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 2 FILE#: [redacted] 1 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 321 ADD'L NAME:
BUSINESS ST: F1 HWY 321 BYPASS BKCD: -
BUSINESS CITY: WINNSBORO STATE: SC ZIP: 29180
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 20 CNTY: 20 FAIRFIELD EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 06 30 09 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:21:03
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 4 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAT 313                                      ADD'L NAME:
    BUSINESS ST: 821 E LIBERTY ST                          EXCD:
  BUSINESS CITY: YORK                          STATE: SC     ZIP: 29745 1661
      ATTN/INFO: ANNE BARDOL                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                    911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                          STATE: PA     ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
   FILE# ASSIGN: 46  CNTY: 46  YORK            EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: YORK                CITY CODE: 2990   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 01 17 06 C
        TELE NO: 814 836 0618     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:21:05
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 7 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY 325                                    ADD'L NAME:
    BUSINESS ST: 839 BROAD ST STE C                        BKCD:  -
  BUSINESS CITY: SUMTER                          STATE: SC     ZIP: 29150 2591
      ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                           STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y  RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 43  CNTY: 43  SUMTER            EFT: 04 02      ELEC STAT: Y
 MUNICIPAL CITY: SUMTER              CITY CODE: 2880   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98   CLOSE DATE: 12 20 06 C
        TELE NO: 814 836 0618     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
       F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

[illegible] Monday, December 05, 2011

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:21:06
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 2 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                       ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:          STATUS: CLSD
  BUSINESS NAME: RENT WAY 345                                       ADD'L NAME:
    BUSINESS ST: 911 S 4TH ST                                 BKCD:
  BUSINESS CITY: HARTSVILLE                          STATE: SC      ZIP: 29550 5776
      ATTN/INFO: ANNE BARDOL                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                          911 RETURN: N      SUTCA: N
   MAILING CITY: ERIE                                STATE: PA      ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 16  CNTY: 16  DARLINGTON          EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:        FOOD TAX:
       OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 02 28 03 C
        TELE NO: 843 332 0098      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:21:08
ADDED: 01 19 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 328 ADD'L NAME:
BUSINESS ST: 132 BARUCH ST BKCD:
BUSINESS CITY: DENMARK STATE: SC ZIP: 29042
ATTN/INFO: ANNE BARDOL SWASTE: N O: N B: N T: N A: N
MAILING STREET: 1 LECOM PL 911 RETURN: N SUTCA: N
MAILING CITY: ERIE STATE: PA ZIP: 16505 2571
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 05 CNTY: 05 BAMBERG EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: DENMARK CITY CODE: 2204 ALT: FOOD TAX:
OPEN DATE: 01 07 98 ORIG OPEN DATE: 01 07 98 CLOSE DATE: 07 31 01 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:21:10
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
                                                                ADD'L NAME:
    OWNER NAME: RENT WAY INC
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:     STATUS: CLSD
                                                                ADD'L NAME:
  BUSINESS NAME: RENT WAY 346
    BUSINESS ST: 823 N 1ST AVE FOOD LION SHOP C          BKCD:
  BUSINESS CITY: DILLON                          STATE: SC     ZIP: 29536
      ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                           STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
    FILE# ASSIGN: 17  CNTY: 17  DILLON           EFT: 04 02       ELEC STAT: Y
 MUNICIPAL CITY: N/A                CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 06 30 09 C
        TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:21:11
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted] 6  FILE#: [redacted] 9 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                        ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:         STATUS: CLSD
  BUSINESS NAME: RENT WAY 311                                        ADD'L NAME:
    BUSINESS ST: A & G SHOPPING CENTER HWY 29              BKCD:
  BUSINESS CITY: GREER                                  STATE: SC    ZIP: 29651
      ATTN/INFO: ANNE BARDOL                            SWASTE: N  O: N H: N T: N A: N
 MAILING STREET: 1 LECOM PL                             911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                                   STATE: PA    ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG              EFT: 04 02     ELEC STAT: Y
 MUNICIPAL CITY: N/A                        CITY CODE: 9999   ALT:     FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 12 06 C
        TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:21:13
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 1 MAST#:              PER:
    OWNER NAME: RENT WAY INC                                       ADD'L NAME:
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:        STATUS: CLSD
 BUSINESS NAME: RENT WAY 305                                       ADD'L NAME:
   BUSINESS ST: 6121 CALHOUN MEMORIAL HWY STE          BKCD:      -
 BUSINESS CITY: EASLEY                          STATE: SC      ZIP: 29640 4201
     ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                           STATE: TX      ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
  FILE# ASSIGN: 39  CNTY: 39  PICKENS           EFT: 04 02         ELEC STAT: Y
MUNICIPAL CITY: EASLEY              CITY CODE: 2230   ALT:         FOOD TAX:
     OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 06 30 09 C
       TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:21:14
          ADDED: 01 19 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:                PER:
     OWNER NAME: RENT WAY INC                                        ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:         STATUS: CLSD
  BUSINESS NAME: RENT WAY 306                                        ADD'L NAME:
    BUSINESS ST: 302 PEARMAN DAIRY RD                          BKCD:
  BUSINESS CITY: ANDERSON                          STATE: SC     ZIP: 29625 3802
      ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                             STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 04  CNTY: 04  ANDERSON          EFT: 04 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 06 30 09 C
        TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:21:16
        ADDED: 02 10 98  BY: HORNSBA   CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted] @ FILE#: [redacted] 1 MAST#:                PER:
                                                                       ADD'L NAME:
     OWNER NAME: RENT WAY INC
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:          STATUS: CLSD
 BUSINESS NAME: RENT WAY INC                                           ADD'L NAME:
   BUSINESS ST: 3230 W LAKE RD                              BKCD:
 BUSINESS CITY: ERIE                                  STATE: PA      ZIP: 16505 3657
     ATTN/INFO: ANNE BARDOL                           SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 1 LECOM PL                            911 RETURN: N      SUTCA: N
  MAILING CITY: ERIE                                  STATE: PA      ZIP: 16505 2571
    TYPE SALES: P   FEE PD: N   SIGNED: Y   RPT: 01 MONTHLY            CONSOL:
  FILE# ASSIGN: 52  CNTY: 99  OUT-OF-STATE          EFT: 04 02        ELEC STAT: Y
MUNICIPAL CITY: NOT FOUND IN TBL     CITY CODE: 0001   ALT:          FOOD TAX:
     OPEN DATE: 01 01 98   ORIG OPEN DATE: 01 01 98    CLOSE DATE: 05 31 02 C
      TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F5=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:21:17
ADDED: 04 13 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 5 FILE#: [redacted] 5 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 457 ADD'L NAME:
BUSINESS ST: 1660 SAM RITTENBURG 18 & 20 BKCD:
BUSINESS CITY: CHARLESTON STATE: SC ZIP: 29407
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 10 CNTY: 10 CHARLESTON EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: CHARLESTON CITY CODE: 2130 ALT: FOOD TAX:
OPEN DATE: 02 05 98 ORIG OPEN DATE: 02 05 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:21:31
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 1 MASTH:              PER:
                                                                     ADD'L NAME:
     OWNER NAME: RENT WAY INC
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:        STATUS: CLSD
   BUSINESS NAME: RENT WAY INC 458                                   ADD'L NAME:
     BUSINESS ST: 217 EDGEFIELD RD STE C                      BKCD:
   BUSINESS CITY: NORTH AUGUSTA                        STATE: SC     ZIP: 29841 1402
      ATTN/INFO: ANNE BARDOL                           SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                            911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                                  STATE: PA     ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 02  CNTY: 02  AIKEN                   EFT: 04 02      ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:        FOOD TAX:
      OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98    CLOSE DATE: 12 30 07 C
        TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                  FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:21:41
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 0 MAST#:          PER:
    OWNER NAME: RENT WAY INC                                    ADD'L NAME:
    TYPE OWNER: CORPORATION     SINGLE MEMBER DISREGARD:        STATUS: CLSD
 BUSINESS NAME: RENT WAY INC 459                                ADD'L NAME:
   BUSINESS ST: 2071 WHISKEY RD                          BKCD:
 BUSINESS CITY: AIKEN                                STATE: SC     ZIP: 29803 7956
      ATTN/INFO: ANNE BARDOL                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                          911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                                STATE: PA     ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
  FILE# ASSIGN: 02  CNTY: 02  AIKEN                  EFT: 04 02     ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98    CLOSE DATE: 02 28 03 C
        TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:21:41
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 0 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 459                                  ADD'L NAME:
    BUSINESS ST: 2071 WHISKEY RD                          BKCD:
  BUSINESS CITY: AIKEN                                 STATE: SC    ZIP: 29803 7956
      ATTN/INFO: ANNE BARDOL                           SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                            911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                                  STATE: PA    ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 02  CNTY: 02  AIKEN                   EFT: 04 02     ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:         FOOD TAX:
      OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98   CLOSE DATE: 02 28 03 C
        TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]2  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:22:47
ADDED: 04 13 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 4 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 460 ADD'L NAME:
BUSINESS ST: 1809 ELM ST BKCD:
BUSINESS CITY: HAMPTON STATE: SC ZIP: 29924
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 25 CNTY: 25 HAMPTON EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: HAMPTON CITY CODE: 2380 ALT: FOOD TAX:
OPEN DATE: 02 05 98 ORIG OPEN DATE: 02 05 98 CLOSE DATE: 12 31 09 O
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:22:51
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 3 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY INC                                      ADD'L NAME:
    BUSINESS ST: 2512 TWO NOTCH RD                          BKCD:
  BUSINESS CITY: COLUMBIA                          STATE: SC     ZIP: 29204 2229
       ATTN/INFO: 2ND FLOOR-PAYROLL TAX DEPT       SWASTE: N  O: N B: N T: N A: N
  MAILING STREET: 5501 HEADQUARTERS DR             911 RETURN: N     SUTCA: N
    MAILING CITY: PLANO                            STATE: TX     ZIP: 75024 5845
      TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
    FILE# ASSIGN: 40  CNTY: 40  RICHLAND          EFT:             ELEC STAT: N
  MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
       OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98    CLOSE DATE: 05 18 99 C
         TELE NO: 814 836 0618     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
        MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
   PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:                 FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXPRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:22:55
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted] 0  FILE#: [redacted] 4  MAST#:              PER:
    OWNER NAME: RENT WAY INC                                      ADD'L NAME:
    TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
 BUSINESS NAME: RENT WAY INC 463                                  ADD'L NAME:
   BUSINESS ST: 1612 AIRPORT BLVD                                 BKCD:  -
 BUSINESS CITY: WEST COLUMBIA                    STATE: SC     ZIP: 29169 5016
    ATTN/INFO: RENT WAY INC                      SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR             911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                            STATE: TX     ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY         CONSOL:
   FILE# ASSIGN: 32  CNTY: 32  LEXINGTON        EFT: 04 02        ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
     OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98    CLOSE DATE: 12 31 09 O
      TELE NO: 814 836 0618      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
         EXEM: N SSN:              FEI: [redacted], PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:22:58
          ADDED: 04 13 98  BY: AMICKK    CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 4 MAST#:                PER:
    OWNER NAME: RENT WAY INC                                         ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:           STATUS: CLSD
 BUSINESS NAME: RENT WAY INC 464                                     ADD'L NAME:
   BUSINESS ST: 285 STONEWALL JACKSON BLVD                  BKCD:
 BUSINESS CITY: ORANGEBURG                          STATE: SC     ZIP: 29115 7290
     ATTN/INFO: RENT WAY INC                        SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR                911 RETURN: N      SUTCA: N
  MAILING CITY: PLANO                               STATE: TX     ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
  FILE# ASSIGN: 38  CNTY: 38  ORANGEBURG          EFT: 04 02        ELEC STAT: Y
MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:       FOOD TAX:
     OPEN DATE: 02 05 98   ORIG OPEN DATE: 02 05 98   CLOSE DATE: 06 30 09 C
       TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC:. [redacted] / [redacted]
          EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:23:00
ADDED: 04 13 98 BY: AMICKK CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 0 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 466 ADD'L NAME:
BUSINESS ST: 1860 WILSON RD SKCD:
BUSINESS CITY: NEWBERRY STATE: SC ZIP: 29108 2922
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 36 CNTY: 36 NEWBERRY EFT: 04 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 05 98 ORIG OPEN DATE: 02 05 98 CLOSE DATE: 06 30 09 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

December 05, 2011

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:23:54
          ADDED: 02 25 99  BY: HORNSBA   CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted] 4 MAST#:              PER:
    OWNER NAME: RENT WAY INC                                       ADD'L NAME:
   TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:          STATUS: CLSD
 BUSINESS NAME: RENT WAY INC 1276                                  ADD'L NAME:
   BUSINESS ST: 415 STONEWALL JACKSON BLVD # 1          BKCD:
 BUSINESS CITY: ORANGEBURG                    STATE: SC     ZIP: 29115 7282
     ATTN/INFO: RENT WAY INC                  SWASTE: N  O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR          911 RETURN: N     SUTCA: N
  MAILING CITY: PLANO                         STATE: TX     ZIP: 75024 5845
    TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY      CONSOL:
  FILE# ASSIGN: 38  CNTY: 38  ORANGEBURG      EFT: 06 02       ELEC STAT: Y
MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:     FOOD TAX:
     OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 12 31 09 O
      TELE NO: 814 455 5378     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

10:24:23 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:23:57
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: 04058790 8 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1243 ADD'L NAME:
BUSINESS ST: 2300 TAYLOR ST BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29204 1036
ATTN/INFO: ANNE BARDOL SWASTE: N O: N B: N T: N A: N
MAILING STREET: 1 LECOM PL 911 RETURN: N SUTCA: N
MAILING CITY: ERIE STATE: PA ZIP: 16505 2571
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: COLUMBIA CITY CODE: 2160 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 07 30 05 C
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

... Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:00
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted]7 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1242 ADD'L NAME:
BUSINESS ST: 5124 FAIRFIELD RD BKCD: -
BUSINESS CITY: COLUMBIA STATE: SC ZIP: 29203 4314
ATTN/INFO: 2ND FLOOR-PAYROLL TAX DEPT SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 40 CNTY: 40 RICHLAND EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: COLUMBIA CITY CODE: 2160 ALT: FOOD TAX:
OPEN DATE: 01 01 99 ORIG OPEN DATE: 01 01 99 CLOSE DATE: 12 31 09 O
TELE NO: 814 455 5378 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:24:02
          ADDED: 02 25 99  BY: HORNSBA   CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 6 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
     TYPE OWNER: CORPORATION      SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 1239                               ADD'L NAME:
    BUSINESS ST: 3906 TWO NOTCH RD                          BKCD:      -
  BUSINESS CITY: COLUMBIA                          STATE: SC      ZIP: 29204 3211
      ATTN/INFO: ANNE BARDOL                       SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                        911 RETURN: N      SUTCA: N
   MAILING CITY: ERIE                              STATE: PA      ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY         CONSOL:
   FILE# ASSIGN: 40  CNTY: 40  RICHLAND          EFT: 06 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:       FOOD TAX:
      OPEN DATE: 01 01 99   ORIG OPEN DATE: 01 01 99    CLOSE DATE: 01 28 03 C
        TELE NO: 814 455 5378      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY              TIME: 16:24:04
          ADDED: 02 25 99  BY: HORNSBA   CHGD: 11 09 11  BY: TXBSI430

     SINGLE ID: [redacted]  FILE#: [redacted]9 MAST#:              PER:
    OWNER NAME: RENT WAY INC                                    ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 1159                              ADD'L NAME:
    BUSINESS ST: 5300 7 RIVERS AVE                        BKCD:
  BUSINESS CITY: N CHARLESTON                    STATE: SC     ZIP: 29406
     ATTN/INFO: ANNE BARDOL                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 1 LECOM PL                      911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                            STATE: PA     ZIP: 16505 2571
     TYPE SALES: R   FEE PD: Y  SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 10  CNTY: 10  CHARLESTON       EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: N CHARLESTON          CITY CODE: 2656   ALT:     FOOD TAX:
     OPEN DATE: 02 01 99   ORIG OPEN DATE: 02 01 99    CLOSE DATE: 01 30 03 C
       TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
     MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
          EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:07
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 4 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1158 ADD'L NAME:
BUSINESS ST: 14027 E WADE HAMPTON BLVD BKCD: -
BUSINESS CITY: GREER STATE: SC ZIP: 29651 1500
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 01 99 ORIG OPEN DATE: 02 01 99 CLOSE DATE: 12 14 06 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MSJ4 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:09
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] 3 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1157 ADD'L NAME:
BUSINESS ST: 1411 LAURENS RD BKCD:
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29607 2312
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE SFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: GREENVILLE CITY CODE: 2362 ALT: FOOD TAX:
OPEN DATE: 02 01 99 ORIG OPEN DATE: 02 01 99 CLOSE DATE: 06 30 09 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

16:24:37 Monday, December 05, 2011

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:11
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted]6 FILE#: [redacted] 2 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1156 ADD'L NAME:
BUSINESS ST: 3219 W BLUE RIDGE DR BKCD: -
BUSINESS CITY: GREENVILLE STATE: SC ZIP: 29611 3905
ATTN/INFO: RENT WAY INC SWASTE: N O: N B: N T: N A: N
MAILING STREET: 5501 HEADQUARTERS DR 911 RETURN: N SUTCA: N
MAILING CITY: PLANO STATE: TX ZIP: 75024 5845
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 23 CNTY: 23 GREENVILLE EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 01 99 ORIG OPEN DATE: 02 01 99 CLOSE DATE: 12 31 09 O
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VSH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

TXFRG008.RGS1 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:13
ADDED: 02 25 99 BY: HORNSBA CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] 5 FILE#: [redacted] 1 MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY INC 1155 ADD'L NAME:
BUSINESS ST: 765 N CHURCH RD BKCD:
BUSINESS CITY: SPARTANBURG STATE: SC ZIP: 29301
ATTN/INFO: ANNE BARDOL SWASTE: N O: N B: N T: N A: N
MAILING STREET: 1 LECOM PL 911 RETURN: N SUTCA: N
MAILING CITY: ERIE STATE: PA ZIP: 16505 2571
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 42 CNTY: 42 SPARTANBURG EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: N/A CITY CODE: 9999 ALT: FOOD TAX:
OPEN DATE: 02 01 99 ORIG OPEN DATE: 02 01 99 CLOSE DATE: 02 28 03 C
TELE NO: 814 836 0618 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F6=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:24:16
          ADDED: 02 25 99  BY: HORNSBA   CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 0 MAST#:                    PER:
     OWNER NAME: RENT WAY INC                                         ADD'L NAME:
     TYPE OWNER: CORPORATION    SINGLE MEMBER DISREGARD:              STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 1154                                    ADD'L NAME:
    BUSINESS ST: 118 GARNER RD                                  SKCD:
  BUSINESS CITY: SPARTANBURG                          STATE: SC     ZIP: 29303 3149
      ATTN/INFO: RENT WAY INC                         SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR                 911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                                STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 42  CNTY: 42  SPARTANBURG          EFT: 06 02      ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 02 01 99   ORIG OPEN DATE: 02 01 99    CLOSE DATE: 12 31 09 O
        TELE NO: 814 836 0618     PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 5999 NAICS: 453998 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:24:18
          ADDED: 11 29 99  BY: TAYLORED  CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 6 MAST#:                PER:
     OWNER NAME: RENT WAY INC                                    ADD'L NAME:
    TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 1741                              ADD'L NAME:
    BUSINESS ST: 315 N PEARL ST                          BKCD:
  BUSINESS CITY: PAGELAND                        STATE: SC     ZIP: 29728 1932
      ATTN/INFO: RENT WAY INC                    SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR            911 RETURN: N     SUTCA: N
   MAILING CITY: PLANO                           STATE: TX     ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 13  CNTY: 13  CHESTERFIELD      EFT: 06 02       ELEC STAT: Y
 MUNICIPAL CITY: PAGELAND              CITY CODE: 2686   ALT:     FOOD TAX:
      OPEN DATE: 01 01 00   ORIG OPEN DATE: 01 01 00   CLOSE DATE: 12 31 09 O
        TELE NO: 814 836 0618      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:                FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

TXFRG008.RG91 BUSINESS TAXPAYER REGISTRATION DATE: 12 05 11
NEXT SCREEN: RETAIL SALES/USE TAX INQUIRY TIME: 16:24:30
ADDED: 05 16 00 BY: PATRIAS CHGD: 11 09 11 BY: TXBSI430

SINGLE ID: [redacted] FILE#: [redacted] MAST#: PER:
OWNER NAME: RENT WAY INC ADD'L NAME:
TYPE OWNER: CORPORATION SINGLE MEMBER DISREGARD: STATUS: CLSD
BUSINESS NAME: RENT WAY 1812 ADD'L NAME:
BUSINESS ST: 969 HWY 9 BYPASS BKCD: -
BUSINESS CITY: LANCASTER STATE: SC ZIP: 29720
ATTN/INFO: ANNIE BARDOL SWASTE: N O: N B: N T: N A: N
MAILING STREET: 1 RENTWAY PL 911 RETURN: N SUTCA: N
MAILING CITY: ERIE STATE: PA ZIP: 16505
TYPE SALES: R FEE PD: Y SIGNED: Y RPT: 01 MONTHLY CONSOL:
FILE# ASSIGN: 29 CNTY: 29 LANCASTER EFT: 06 02 ELEC STAT: Y
MUNICIPAL CITY: LANCASTER CITY CODE: 2482 ALT: FOOD TAX:
OPEN DATE: 04 04 00 ORIG OPEN DATE: 04 04 00 CLOSE DATE: 02 28 03 C
TELE NO: 803 289 6015 PRINT IND(O,B): LIC PRINT DATE: 00 00 00
MAIL CODE: MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
EXEM: N SSN: FEI: [redacted] PHONE TX: N VEH TX: N

F1=INQ F2=ADD MS34 F3=CHG F5=REFRESH F7=PREV F8=NEXT F9=SCATS F13=DETAIL
F14=ADD MS38 F15=INQ-CONT F16=SCREEN2 F17=PRIOR-APP F20=NOTE(Y)

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:24:33
          ADDED: 02 21 01  BY: KATHYHI   CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 6 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY 1919                                     ADD'L NAME:
    BUSINESS ST: 2700 BROAD RIVER RD STE D                  BKCD:
  BUSINESS CITY: COLUMBIA                          STATE: SC      ZIP: 29210 6055
      ATTN/INFO: 2ND FLOOR-PAYROLL TAX DEPT        SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR              911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                             STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY        CONSOL:
   FILE# ASSIGN: 40  CNTY: 40  RICHLAND          EFT: 06 02        ELEC STAT: Y
 MUNICIPAL CITY: N/A                    CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 11 01 00   ORIG OPEN DATE: 11 01 00    CLOSE DATE: 06 30 09 C
        TELE NO: 803 551 5561      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY               TIME: 16:24:36
          ADDED: 04 06 04  BY: KATHYHI   CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT WAY INC                                     ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:      STATUS: CLSD
  BUSINESS NAME: RENT WAY INC 00968                               ADD'L NAME:
    BUSINESS ST: 710 BUCKNER RD STE A                        BKCD:
  BUSINESS CITY: COLUMBIA                          STATE: SC     ZIP: 29203 3658
       ATTN/INFO: TAX DEPARTMENT                   SWASTE: N  O: N B: N T: N A: N
  MAILING STREET: 1 RENTWAY PL                     911 RETURN: N     SUTCA: N
    MAILING CITY: ERIE                             STATE: PA     ZIP: 16505
      TYPE SALES: R   FEE PD: Y   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
    FILE# ASSIGN: 40  CNTY: 40  RICHLAND           EFT: 04 04      ELEC STAT: Y
  MUNICIPAL CITY: COLUMBIA              CITY CODE: 2160   ALT:     FOOD TAX:
       OPEN DATE: 03 01 04   ORIG OPEN DATE: 03 01 04    CLOSE DATE: 01 30 06 C
         TELE NO: 803 691 3085     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
        MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7600 NAICS: 811310 AGREE: N
   PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
            EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:             RETAIL SALES/USE TAX INQUIRY                TIME: 16:24:39
          ADDED: 09 10 04  BY: COKERL    CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted]-0 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION        SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY 324                                      ADD'L NAME:
    BUSINESS ST: 1211 N MAIN ST MARKET CTR C              BKCD:    -
  BUSINESS CITY: SUMMERVILLE                    STATE: SC      ZIP: 29483
      ATTN/INFO: RENT WAY INC                   SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5501 HEADQUARTERS DR           911 RETURN: N      SUTCA: N
   MAILING CITY: PLANO                          STATE: TX      ZIP: 75024 5845
     TYPE SALES: R   FEE PD: N   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
  FILE# ASSIGN: 08  CNTY: 08  BERKELEY          EFT: 09 04        ELEC STAT: Y
 MUNICIPAL CITY: N/A                  CITY CODE: 9999   ALT:      FOOD TAX:
      OPEN DATE: 01 07 98   ORIG OPEN DATE: 01 07 98    CLOSE DATE: 12 31 09 O
        TELE NO: 814 455 5378      PRINT IND(O,B):      LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
 PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION                DATE: 12 05 11
NEXT SCREEN:            RETAIL SALES/USE TAX INQUIRY                 TIME: 16:24:42
          ADDED: 11 19 04  BY: TCOS019   CHGD: 11 09 11  BY: TXB9I430

      SINGLE ID: [redacted]  FILE#: [redacted]  MAST#:              PER:
     OWNER NAME: RENT WAY INC                                     ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:       STATUS: CLSD
  BUSINESS NAME: RENT WAY INC                                     ADD'L NAME:
    BUSINESS ST: 1 RENTWAY PL                                  BKCD:
  BUSINESS CITY: ERIE                                  STATE: PA     ZIP: 16505
     ATTN/INFO:  TAX DEPT                              SWASTE: N  O: N B: N T: N A: N
MAILING STREET:  1 RENTWAY PL                          911 RETURN: N     SUTCA: N
   MAILING CITY: ERIE                                  STATE: PA     ZIP: 16505
     TYPE SALES: P   FEE PD: N   SIGNED: Y   RPT: 01 MONTHLY          CONSOL:
   FILE# ASSIGN: 52  CNTY: 99  OUT-OF-STATE          EFT: 11 04       ELEC STAT: Y
 MUNICIPAL CITY: NOT FOUND IN TBL     CITY CODE: 0001   ALT:         FOOD TAX:
      OPEN DATE: 11 01 04   ORIG OPEN DATE: 11 01 04    CLOSE DATE: 11 01 04 C
        TELE NO: 814 455 5378      PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
      MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted] PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT   F16=SCREEN2   F17=PRIOR-APP   F20=NOTE(Y)
```

```
TXFRG008.RGS1          BUSINESS TAXPAYER REGISTRATION              DATE: 12 05 11
NEXT SCREEN:          RETAIL SALES/USE TAX INQUIRY                 TIME: 16:24:45
          ADDED: 04 27 05  BY: TCOS019   CHGD: 11 09 11  BY: TXBSI430

      SINGLE ID: [redacted]  FILE#: [redacted] 6 MAST#:              PER:
     OWNER NAME: RENT WAY INC                                      ADD'L NAME:
     TYPE OWNER: CORPORATION       SINGLE MEMBER DISREGARD:        STATUS: CLSD
  BUSINESS NAME: RENT WAY INC                                      ADD'L NAME:
    BUSINESS ST: 1 LECOM PL                                  BKCD:
  BUSINESS CITY: ERIE                          STATE: PA     ZIP: 16505 2571
      ATTN/INFO: TAX DEPT                      SWASTE: N  O: N B: N T: N A: N
 MAILING STREET: 5700 TENNYSON PKWY            911 RETURN: N     SUTCA: N
   MAILING CITY: PLUNO                         STATE: TX     ZIP: 75024
     TYPE SALES: C   FEE PD: N   SIGNED: Y   RPT: 01 MONTHLY       CONSOL:
   FILE# ASSIGN: 00  CNTY: 99  OUT-OF-STATE    EFT: 05 05        ELEC STAT: Y
 MUNICIPAL CITY: NOT FOUND IN TBL     CITY CODE: 0001   ALT:      FOOD TAX:
       OPEN DATE: 11 01 04   ORIG OPEN DATE: 11 01 04    CLOSE DATE: 10 31 09 E
         TELE NO: 814 455 5378     PRINT IND(O,B):     LIC PRINT DATE: 00 00 00
       MAIL CODE:    MAIL DATE: 00 00 00 SIC: 7394 NAICS: 532299 AGREE: N
  PRIOR/SUB SID: 0000000 000 / 0000000 000 PRIOR/SUB LIC: [redacted] / [redacted]
           EXEM: N SSN:              FEI: [redacted]  PHONE TX: N  VEH TX: N

F1=INQ  F2=ADD MS34  F3=CHG  F6=REFRESH  F7=PREV  F8=NEXT  F9=SCATS  F13=DETAIL
      F14=ADD MS38  F15=INQ-CONT  F16=SCREEN2  F17=PRIOR-APP  F20=NOTE(Y)
```

Remote User

ScheueA

Print.pdf
04/29/14 08:19 AM



378 S.C. 362
Supreme Court of South Carolina.

Clay DRUMMOND, individually and on behalf of a class of others similarly situated, designated as Diabetic Products Purchasers Class [DPPC], Appellant,
v.
STATE of South Carolina, and South Carolina DEPARTMENT OF REVENUE, Respondents.

No. 26498. | Heard April 16, 2008. | Decided June 2, 2008.

Synopsis

Background: Taxpayer, as representative of putative class of persons denied a state sales tax exemption for diabetic supplies, brought action against the State and the Department of Revenue, claiming violation of the Taxpayers' Bill of Rights and asserting causes of action for injunctive or mandamus relief, unjust enrichment, breach of constructive trust, and declaratory judgment. The Circuit Court, Richland County, J. Ernest Kinard, Jr., J., granted summary judgment against taxpayer on his claim under the Taxpayers' Bill of Rights and dismissed the remaining claims for failure to exhaust administrative remedies. Taxpayer appealed.

Holdings: The Supreme Court, Moore, J., held that:

[1] Department did not willfully, recklessly, or intentionally disregard department published procedures, in violation of former provision of the Taxpayers' Bill of Rights, when it promulgated regulations requiring a physician's prescription or written authorization for the diabetic supplies sales tax exemption to apply;

[2] Revenue Procedures Act barred the requested injunctive and mandamus relief;

[3] taxpayer's claims for unjust enrichment and breach of constructive trust were governed by the Revenue Procedures Act, such that taxpayer was required to exhaust administrative remedies under the Act; but

[4] Revenue Procedures Act did not apply to taxpayer's request for declaratory judgment.

Affirmed in part, reversed in part, and remanded.

West Headnotes (5)

[1] **Taxation**
⇐ Drugs, medicine, and medical devices

Department of Revenue did not willfully, recklessly, or intentionally disregard department published procedures, in violation of former provision of the Taxpayers' Bill of Rights, when it promulgated regulations requiring a physician's prescription or written authorization for the diabetic supplies sales tax exemption to apply; taxpayer claimed the Department's regulations disregarded the diabetic supplies sales tax exemption statute, but disregarding department published procedures did not include the alleged disregard of a statute, and promulgation of a regulation could not be accomplished by willful, reckless, or intentional action of a Department employee. Code 1976, §§ 12–36–2120(28)(b), 12–58–170 (Repealed); 27 S.C. Reg. 117–174.257 (2000); 27 S.C. Reg. 117–332.

Cases that cite this headnote

[2] **Mandamus**
⇐ Collection of taxes

Taxation
⇐ Remedies for wrongful enforcement

Provision of the Revenue Procedures Act prohibiting a court or administrative law judge (ALJ) from preventing the Department of Revenue from acting to collect a tax barred trial court from granting taxpayer's request for injunctive or mandamus relief to enjoin the Department's collection of sales tax on diabetic supplies. Code 1976, § 12–60–60.

Cases that cite this headnote

[3] **Implied and Constructive Contracts**
⇐ Unjust enrichment

Taxation
Remedies for wrongful enforcement

Taxpayer's causes of action against the Department of Revenue and the State for unjust enrichment and breach of constructive trust were governed by the Revenue Procedures Act, such that taxpayer was required to exhaust administrative remedies provided under the Act, where these causes of action sought disgorgement of sales tax revenue. Code 1976, § 12–60–80.

Cases that cite this headnote

[4] Declaratory Judgment
Statutory remedy

Declaratory Judgment
Sales and use taxes

Administrative procedure statute allowing affected persons to petition for declaratory judgment regarding the validity of an agency's regulation, rather than the Revenue Procedures Act, applied to taxpayer's request for a declaratory judgment that regulation requiring written authorization for the diabetic supplies sales tax exemption to apply exceeded the Department of Revenue's authority, and thus taxpayer was not required to exhaust administrative remedies under the Revenue Procedures Act; Revenue Procedures Act could not apply because Administrative Law Court had no authority to rule on validity of regulation. Code 1976, §§ 1–23–150, 12–36–2120(28)(b), 12–60–10 et seq.; 27 S.C. Reg. 117–332.

1 Cases that cite this headnote

[5] Administrative Law and Procedure
Constitutional questions

Administrative Law and Procedure
Administrative Construction of Statutes

Administrative law judges (ALJs) are an agency of the executive branch of government and must follow the law as written until its constitutionally is judicially determined; ALJs have no authority to pass upon the constitutionality of a statute or regulation.

Cases that cite this headnote

Attorneys and Law Firms

**588 Donald E. Jonas, of Cotty & Jonas, of Columbia; Gary W. Poliakoff, of Poliakoff & Assoc., PA, of Spartanburg; Gregory M. Alford, of Alford & Wilkins, PC, of Hilton Head Island; and C. Bruce Littlejohn, of Spartanburg, for appellant.

Ronald W. Urban and Milton G. Kimpson, of South Carolina Department of Revenue; and John J. Pringle, Jr. and John Thomas Lay, both of Ellis Lawhorne & Sims, PA, of Columbia, for respondent.

Opinion

Justice MOORE.

*365 Appellant commenced this action as the representative of a putative class of persons denied a state sales tax exemption for diabetic supplies under S.C.Code Ann. § 12–36–2120(28)(b) (Supp.2007). The trial court granted summary judgment against appellant on his cause of action under the South Carolina Taxpayers' Bill of Rights and dismissed the remaining causes of action for failure to exhaust administrative remedies as provided in the Revenue Procedures Act. We affirm in part, reverse in part, and remand.

FACTS

Section 12–36–2120(28)(b) provides an exemption from sales tax for:

> hypodermic needles, insulin, alcohol swabs, blood sugar testing strips, monolet lancets, dextrometer supplies, blood glucose meters, and other similar diabetic supplies *sold to diabetics under the authorization and direction of a physician.*

(emphasis added). Appellant contends respondent South Carolina Department of Revenue (Department) improperly promulgated regulations that do not conform to § 12–36–2120(28)(b) because the regulations allow the sales tax

exemption only for diabetic supplies sold pursuant to a prescription or written authorization, which appellant claims is not required under the statute.

**589 The first regulation challenged is the former version of 27 S.C. Reg. 117–174.257 which read:

> Medicines, prosthetic devices and hypodermic needles, insulin, alcohol swabs and blood sugar testing strips sold to diabetics to be exempted from the tax *must be sold on prescription, in writing*, by a medical doctor, a dentist, an osteopath or a chiropodist.

(emphasis added). Although the regulation required a "prescription," in practice Department required only some form of written medical authorization to support the claimed sales tax exemption. The regulation was subsequently changed to conform to this practice and effective June 2001 was amended to provide:

> *366 Hypodermic needles, insulin, alcohol swabs, blood sugar testing strips, monolet lancets, dextrometer supplies, blood glucose meters, and other similar diabetic supplies sold to diabetics are only exempt if sold pursuant to the *written authorization and direction of a physician.*

(emphasis added). Finally, the regulation was recodified as 27 S.C. Reg. 117–332 with no change in substance.

Appellant sought damages from Department's promulgation of these regulations and alleged several causes of action including a violation of S.C.Code Ann. § 12–58–170 (2000), which was formerly part of the South Carolina Taxpayers' Bill of Rights.[1] This section provided:

> (A) If any employee of the department *wilfully, recklessly, and intentionally disregards department published procedures*, a taxpayer aggrieved by that action may bring an action for damages against the State of South Carolina in Circuit Court but not against any state employee.
>
> (B) In action (*sic*) brought under subsection (A), upon a finding of liability on the part of the State of South Carolina, the State is liable to the plaintiff in an amount equal to the sum of actual and direct monetary damages sustained by the plaintiff as a result of the actions or omissions.

(emphasis added). The trial court found this section did not apply to Department's promulgation of regulations and granted Department's motion for summary judgment. Further, the trial court dismissed appellant's causes of action seeking disgorgement of tax revenue on the ground appellant had failed to exhaust administrative remedies as provided by the Revenue Procedures Act.

ISSUES

1. Was appellant's cause of action under § 12–58–170 properly dismissed?
2. Was injunctive or mandamus relief properly denied?
3. *367 Must appellant exhaust administrative remedies under the Revenue Procedures Act?
4. Should a declaratory judgment action be allowed under § 1–23–150?

DISCUSSION

1. Section 12–58–170

[1] As noted above, Section 12–58–170 provided in pertinent part that a taxpayer could bring a cause of action for damages when an employee of Department "wilfully, recklessly, and intentionally disregards department published procedures." Appellant contends Department wilfully, recklessly, and intentionally disregarded the diabetic supplies sales tax exemption statute, § 12–36–2120(28)(b), when Department promulgated its regulations.

The trial court ruled that appellant's complaint failed to state a cause of action under § 12–58–170 because this section specifically refers to "disregard [ing] department published procedures" which does not include the alleged disregard of a statute. We agree.

Until repealed, § 12–58–170 was part of Chapter 58, Title 12, entitled the South Carolina Taxpayers' Bill of Rights. This chapter deals with Department's treatment of taxpayers in the context of taxpayer complaints (§ 12–58–30), tax information and education **590 (§ 12–58–50 & –60), collection of

taxes (§ 12–58–70, –90, –100, –110), and liens (§ 12–58–120 through –160). A plain reading of § 12–58–170 supports the trial court's ruling. *See Bulst v. Huggins*, 367 S.C. 268, 625 S.E.2d 636 (2006) (words of a statute must be given their plain and ordinary meaning without resorting to subtle or forced construction to limit or expand the statute's operation). Statutes, which are enacted by the General Assembly, are not published by Department; nor do statewide statutes qualify as "department procedures." Department procedures are essentially Department's directives to its employees regarding internal procedures.

Further, we find the trial court properly ruled that the promulgation of a regulation cannot be accomplished by the willful, reckless, or intentional act of a Department employee. *368 As provided by statute, regulations are promulgated only upon notice and public hearing, then submitted to the General Assembly for review and approval before enactment by the legislature. S.C.Code Ann. §§ 1–23–110–120 (2005 & Supp.2007).

Finally, appellant alleges Department employees violated Department published procedures regarding the promulgation of regulations. The subject of the procedures referenced by appellant includes the dissemination of policy documents to the public and the use of various documents such as revenue rulings, revenue procedures, private letter rulings, technical advice memoranda, and information letters. The trial court correctly concluded appellant has shown no violation of a Department procedure to support a cause of action under § 12–58–170.

2. Injunction or mandamus relief

[2] The trial court denied appellant's request for injunctive or mandamus relief to enjoin the collection of sales tax on diabetic supplies. The court relied on the Revenue Procedures Act, S.C.Code Ann. § 12–60–60 (Supp.2007), which provides:

> An action of a court or administrative law judge cannot stay or prevent the department or an officer of the State charged with a duty in the collection of taxes, from acting to collect a tax, whether or not the tax is legally due.

This section plainly provides that a court may not enjoin the collection of taxes. Accordingly, the trial court properly refused injunctive or mandamus relief as provided in § 12–60–60.

3. Failure to exhaust administrative remedies

[3] Appellant's complaint includes causes of action for unjust enrichment and breach of constructive trust. He contends these are equitable causes of action that should not have been dismissed for failure to pursue administrative remedies under the Revenue Procedures Act. Because the relief sought in these causes of action is a disgorgement of tax monies collected, they are governed by the Revenue Procedures Act and are limited to the remedies provided therein as stated in S.C.Code Ann. § 12–60–80 (2005):

> *369 (A) Except as provided in subsection (B),[2] there is no remedy other than those provided in this chapter in any case involving the illegal or wrongful collection of taxes, or attempt to collect taxes.

The trial court properly ruled that these causes of action are governed by the Revenue Procedures Act.

4. Declaratory Judgment under § 1–23–150

[4] Appellant's fifth cause of action is a request for a declaratory judgment that S.C. Reg. 117–332 exceeds Department's authority. Appellant contends it was error to dismiss this cause of action for failure to exhaust administrative remedies under the Revenue Procedures Act. We agree.

Section § 1–23–150 (2005) provides:

> **§ 1–23–150. Appeals contesting authority of agency to promulgate regulation.**
>
> (a) Any person may petition an agency in writing for a declaratory ruling as to the **591 applicability of any regulation of the agency or the authority of the agency to promulgate a particular regulation. The agency shall, within thirty days after receipt of such petition, issue a declaratory ruling thereon.[3]

(b) After compliance with the provisions of paragraph (a) of this section, any person affected by the provisions of any regulation of an agency may petition the Circuit Court for a declaratory judgment and/or injunctive relief if it is alleged that the regulation or its threatened application interferes with or impairs, or threatens to interfere with or impair, the legal rights or privileges of the plaintiff or that the regulation exceeds the regulatory authority of the agency. The agency shall be made a party to the action.

*370 The trial court ruled the Revenue Procedures Act, rather than this section, applies because the Revenue Procedures Act is a more specific and more recently enacted law. *See Langley v. Pierce*, 313 S.C. 401, 438 S.E.2d 242 (1993) (generally, specific laws prevail over general laws, and later legislation takes precedence over earlier legislation).

[5] While it is correct that a more specific statute usually prevails, in this instance we conclude the Revenue Procedures Act, although more specific to cases regarding the collection of taxes, cannot apply because of the limitation on the authority of the Administrative Law Court to rule on the validity of a regulation. As we have stated:

> ALJs[4] are an agency of the executive branch of government and must follow the law as written until its constitutionally is judicially determined; ALJs have no authority to pass upon the constitutionality of a statute *or regulation.*

(emphasis added). *Video Gaming Consultants, Inc. v. South Carolina Dep't of Revenue*, 342 S.C. 34, 38, 535 S.E.2d 642, 644 (2000). Although appellant is not challenging the constitutionality of the regulation, he *is* challenging its validity under state law. Because the Administrative Law Court is part of the executive branch, as stated in *Video Gaming*, it has no authority to rule on the facial validity of Reg. 117-332. Appellant therefore may pursue this issue as an action for declaratory judgment in circuit court under § 1-23-150.[5] Therefore, we reverse the trial court's dismissal of appellant's cause of action under § 1-23-150 and remand for a determination on the merits.

*371 AFFIRMED IN PART; REVERSED IN PART; AND REMANDED.

TOAL, C.J., WALLER, PLEICONES and BEATTY, JJ., concur.

Parallel Citations

662 S.E.2d 587

Footnotes

1 This section was repealed effective June 9, 2005, after this action was filed.

2 (B) Notwithstanding subsection (A), an action for a declaratory judgment where the sole issue is whether a statute is constitutional may be brought in circuit court. This exception does not include a claim that the statute is unconstitutional as applied to a person or a limited class or classes of persons.

3 Appellant states he amended his complaint to allege this cause of action under § 1-23-150 after Department declined to "repeal" the regulation. It is clear from Department's opposition to this lawsuit that Department takes the position that the regulation is valid.

4 The judges of the Administrative Law Court were formerly referred to as Administrative Law Judges or "ALJ's."

5 We note that § 12-60-80(C), which prohibits a class action, applies not only to administrative law cases but also to tax cases brought in circuit court. This section provides:

> Notwithstanding subsections (A) and (B), a claim or action for the refund of taxes may not be brought as a class action in the Administrative Law Judge Division or any court of law in this State, and the department, political subdivisions, or their instrumentalities may not be named or made a defendant in any other class action brought in this State.

Accordingly, this action may not be certified as a class action.

End of Document

© 2014 Thomson Reuters. No claim to original U.S. Government Works.

RICHARD D. POMP

Connecticut Law School
65 Elizabeth Street
Hartford, Connecticut 06105

Tel: 860 983 8341
Fax: 860 570-5242
richard.pomp@ uconn.edu

ACADEMIC APPOINTMENTS

Alva P. Loiselle Professor of Law, University of Connecticut, School of Law, 1992-present; Professor of Law, 1979-present; Associate Professor of Law, 1976-1979.

Visiting Professor, Harvard Law School, 1999-2000.

Adjunct Professor, NYU Law School, 1989-present.

Visiting Professor, NYU Law School, Fall 1988.

Distinguished Professor in Residence, Chulalongkorn Law School, Bangkok, January 1988.

Visiting Scholar, University of Tokyo Law School, December 1987.

Visiting Professor, Boston College, Fall 1987.

Visiting Scholar, Harvard Law School, 1984-1985.

Visiting Professor, University of Texas, Spring 1981.

Instructor of Law, Boston College Law School, 1975-1976.

Director, International Tax Program, Harvard Law School, 1973-1976.

Courses Taught

Federal Income Taxation, Corporate Income Taxation, International Taxation, Tax Policy, State and Local Taxation, American Indian Taxation.

EDUCATION

Harvard Law School, Cambridge, Massachusetts
J.D. 1972 *magna cum laude*

University of Michigan, Ann Arbor, Michigan
B.S. 1967 *summa cum laude*

EXHIBIT 1

RECENT PRIZES AND AWARDS

2014 Council on State Taxation (COST), Excellence in State Taxation Award.

2013 State Tax Person of the Year, Tax Analysts.

2012 University of Connecticut's Faculty Excellence in Teaching—Graduate Level.

Bureau of National Affairs (BNA), Distinguished Service in State and Local Tax Law (2011).

All Decade State Tax Team, State Tax Notes, 2010.

NYU Institute on State and Local Taxation, Outstanding Achievement in State and Local Taxation (2008).

PROFESSIONAL ACTIVITIES

Hearing Officer, Multistate Tax Commission, 2013.

BNA Tax Advisory Board, 2011-present.

Member, California Commission on the 21st Century Economy, 2009-2010.

Co-Reporter for the Revision of the Uniform Division of Income for Tax Purposes Act (UDITPA), 2008-2009.

Advisory Board, State Sales Tax Alert, 2008 – 2010.

Member, Connecticut Streamlined Sales Tax Commission, 2007 – 2008.

Advisory Board, Pew Charitable Foundation Tax Project, 2007 – 2008.

General Editor, Lexis Connecticut Practice Insights, 2006-present.

Member, Connecticut Business Tax Credit and Tax Policy Review Committee, 2005.

Consultant, State of Delaware, 2002.

Consultant, South Carolina Department of Revenue, 2002-2003, 2005-2006.

Consultant, Treasurer, State of New Jersey, 2002-2003.

Consultant, City of San Francisco, 2001-2003.

CH, State Tax Advisory Board, 2000-2011.

Advisory Board, Interstate Tax Report, 2000-2010.

BNA Tax Management State Tax Advisory Board, 2000-present.

Consultant, California Legislature, 2000.

Consultant, State of West Virginia, 2000.

Consultant, California Franchise Tax Board, 2000.

Consultant, Alaska Department of Revenue, 1999-2010.

Consultant, New York Department of Taxation and Finance, 1998-1999.

Consultant, Pew Charitable Foundation, 1998-2000.

Consultant, U.S. Department of the Treasury, 1997-2000.

Consultant, Tennessee Attorney General, 1998-1999, 2001-2003.

Consultant, Montana Department of Revenue, 1998-1999, 2004-2008.

Consultant, U.S. Department of Justice, 1997, 2001.

Advisory Board, Deloitte & Touche Center for Multistate Taxation at University of Wisconsin, 1997-present.

Consultant, Louisiana Department of Revenue, 1995-2000.

Consultant, Utah Attorney General, 1994-1995.

Property Revaluation Task Force, Connecticut Institute of Municipal Studies, 1993.

Consultant, IMF, 1993, 1999.

Consultant, Multistate Tax Commission, 1993, 1996-2004, 2009-2010

Consultant, Illinois Department of Revenue, 1993.

Consultant, North Dakota Department of Revenue, 1992-1993, 1999-2005.

Consultant, IRS, 1992-94.

Editorial Advisory Board, State Income Tax Alert, 1992-present.

Book Review Editor, State Tax Notes, 1992-1994.

Columnist, Natural Resources Tax Review, 1992-1993.

Member, Blue Ribbon Committee on Municipal Overburden for the City of Hartford, 1991.

Advisory Board, State Tax Notes, 1991-present.

Consultant, Texas Comptroller of Public Accounts, 1991, 2002-2004.

Advisory Board, Center for State and Local Taxation, 1990-present.

Short Review Editor, Tax Notes International, 1989-1994.

Member, Connecticut Task Force to Study and Evaluate State Tax Revenue and the Current Tax Base, 1989-1991.

Special Counsel, Connecticut Senate Majority Leader, 1989, 1991.

Consultant, Ministries of Justice and Finance, The Gambia, 1989 (HIID).

Member, Consulting Group on Tax Policy and its Impact on Land Use, Lincoln Institute of Land Policy, 1988-present.

Consultant, Ministry of Finance, Republic of Indonesia, 1988-1989 (HIID).

Instructor, NYU-IRS Continuing Legal Education Program, 1988, 1989, 1991.

Educational Leader, Soviet-American Legal Tour, 1987.

Consultant, Connecticut Conference of Municipalities, 1987, 1989, 1991.

Consultant, Connecticut Attorney General, 1986, 2002-2004.

Director, New York State Tax Study Commission, 1982-1987.

Consultant, Citizens for Tax Justice, 1981.

Consultant, Appalachian Research and Defense Fund, 1981.

Referee, National Tax Journal, 1980-present.

Consultant, World Bank, 1980.

Chairman of the Board, Institute on Taxation and Economic Policy, 1979-present.

Consultant, People's Republic of China, 1979-1982, 1987.

Advisory Committee, Assessment and Valuation Legal Reporter, 1979-1993.

Consultant, City of Hartford, 1978-1980.

Consultant, Connecticut Department of Education, 1978-1979.

Consultant, Hartford Chamber of Commerce, 1978-1979.

Consultant, United Nations Conference on Trade and Development, 1977-1978.

Consultant, Navajo Nation, 1977-82.

Consultant, U.S. Office of Technology Assessment, 1977.

Consultant, Ministry of Finance, Mexico, 1977.

Consultant, Commissioner of Taxation, Republic of Zambia, 1976-1978.

Consultant, United Nations Development Program, 1975.

Editor, *European Taxation*, and Research Associate, International Bureau of Fiscal Documentation, the Netherlands, 1972-1973.

Commissioned Officer, U.S. Public Health Service, 1968-1970.

PUBLICATIONS

BOOKS AND MONOGRAPHS

STATE TAXATION OF AMERICAN INDIANS, THE TRIBES AND THOSE DOING BUSINESS WITH THEM: SOVEREIGNTY, INDIAN COMMERCE CLAUSE, TREATIES AND STATUTES (BNA, 2014).

2014 CCH GUIDEBOOK TO CONNECTICUT TAXES (ED.) (EARLIER EDITIONS OMITTED).

REPORT OF THE HEARING OFFICER, MULTISTATE TAX COMPACT ARTICLE IV, PROPOSED AMENDMENTS (2013).

STATE AND LOCAL TAXATION–SEVENTH EDITION (2011) (earlier editions omitted).

TAXING SMARTER AND FAIRER: PROPOSALS FOR INCREASED ACCOUNTABILITY AND TRANSPARENCY IN THE CONNECTICUT TAX STRUCTURE (2005).

TAX PREFERENCES FOR EXTRACTIVE INDUSTRIES: OIL & GAS, COAL, NONFUEL MINERALS, TIMBER, AND FISHING (2000) (WITH M. MCINTYRE).

PEOPLE'S REPUBLIC OF CHINA: TAXATION AND THE RULE OF LAW (1999) (with J. Li et al).

CORPORATE TAX POLICY AND THE RIGHT TO KNOW: IMPROVING STATE TAX POLICYMAKING BY ENHANCING LEGISLATIVE AND PUBLIC ACCESS (1993).

THE REVERSE TRANSFER OF TECHNOLOGY: LEGAL AND ADMINISTRATIVE ASPECTS OF COMPENSATION, TAXATION AND RELATED POLICY MEASURES (1977) (with O. Oldman).

ARTICLES

The Apportionment of Income: Reflections on the Multistate Tax Commission's (MTC) Proposals to Revise the Uniform Division of Income for Tax Purposes Act (UDITPA), National Tax Association, 107th Annual Proceedings (2014).

Apportionment Formula: Economische Unie en de Verdeling Van Inkomen, 24 Forfaitair 19 (2011) (with Vlassaker).

The Unfulfilled Promise of the Indian Commerce Clause and State Taxation, 63 Tax Lawyer 902 (2010).

Die Gemeiname Konsolidierte Körperschaftsteuer-Bemessungsgrundlage: (R)Evolution der Konzernbesteuerung?, Internationales Steurrecht (2008) (with Gersten).

A Policy Analysis of Michigan's Mislabeled Gross Receipts Tax, 53 Wayne Law Review 1283 (2008) (symposium issue with McIntyre); excerpted as Michigan's New Apportioned Value Added Tax, 51 State Tax Notes 673 (2009).

La Tributacion Multiestatal de Sociedades en Estados Unidos, 122 Cronica Tributaria 137 (2007) (with Maya).

Formulary Apportionment in the United States: The System and the Cases, 56 Japan Taxation 77 (2005) (with Sho Hiraki).

State Tax Reform: Proposals for Wisconsin, 88 Marquette Law Review 45 (2004) (invitational symposium issue).

Show Me The Point! A Response to 'Show Me the Money,' 31 State Tax Notes 1095 (2004).

The Collision Between Nonprofits and the Cities Over the Property Tax: Possible Solutions, in Property Tax Exemptions for Charities: Mapping the Battlefield (E. Brody ed. 2002).

The Constitutionality of Michigan's Capital Asset Deduction, New York University Institute on State and Local Taxation 2001 (with Van Tifflin et al.)

Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana, 61 Louisiana Law Review 699 (2001) (invitational symposium issue, 2001) (with McIntyre and Mines).

Ruminations on Reforming Aspects of Connecticut's Tax Structure, 41 State Tax Notes 647 (2006).

A Brief History of the Electric Utility Industry, in IMPACTS OF ELECTRIC UTILITY DEREGULATION ON PROPERTY TAXATION (2000).

The Future of the State Corporate Income Tax: Reflections (And Confessions) of a Tax Lawyer, in THE FUTURE OF STATE TAXATION (D. Brunori, ed. 1998); reprinted in 16 State Tax Notes 939 (1999).

Post-Marriage Income Splitting Through the Deduction for Alimony Payments: A Reply to Professor Schoettle on Lunding v. N.Y., 13 State Tax Notes 1631 (1997) (with M. McIntyre).

State Income Tax Treatment of Residents and Nonresidents Under the Privileges and Immunities Clause, 13 State Tax Notes 245 (1997) (with M. McIntyre).

Adrift Without a Rudder — A Response to Seaman Miethke, 11 State Tax Notes 487 (1996) (with M. McIntyre).

State Taxation of Mail-Order Sales of Computers after Quill: An Evaluation of MTC Bulletin 95-1, 11 State Tax Notes 177 (1996) (with M. McIntyre).

Commerce Clause Restraints on State Taxation After Jefferson Lines, 51 Tax Law Rev. 47 (1995) (with W. Hellerstein and M. McIntyre).

The Political Economy of Tax Return Privacy--Revisited, 8 State Tax Notes 2389 (1995).

Issues in the Design of Formulary Apportionment in the Context of NAFTA, 49 Tax Law Rev. 795 (1995).

GATT, Barclays, and Double Taxation, 8 State Tax Notes 977 (1995) (with M. McIntyre); a revision of *Double Trouble: Double Taxation Aspects of Formulary Apportionment in the International Context*, Proceedings of the 86th Annual Conference, National Tax Association 236 (Stocker ed. 1994).

Openness and Accountability in State Tax Policymaking, Proceedings of the 86th National Tax Association 83 (Stocker ed. 1994).

Turning the Clock Back to the Future: The Disclosure of State Corporate Tax Information, 22 Capital Law Review 373 (1993) (Symposium Issue); reprinted in 6 State Tax Notes 603 (1994).

Rethinking State Tax Expenditure Budgets, in 5 J. of Public Budgeting and Financial Manag. 337 (1993), a revision of *State Tax Expenditure Budgets--And Beyond*, in THE UNFINISHED AGENDA FOR STATE TAX REFORM, 65 (S. Gold ed. 1988); excerpted in Proceedings of the 81st Annual Conference, National Tax Association--Tax Institute of America 33 (Stocker ed. 1989).

The Tax Treatment of Condemnations, in AMERICAN LAW OF REAL PROPERTY (1993); a revision of *The Tax Treatment of Condemnations and Other Involuntary Conversions*, in POWELL ON REAL PROPERTY (1991).

Are the Standards for Tax Jurisdiction and Personal Jurisdiction Identical?, 54 Tax Notes 333 (1992); 2 State Tax Notes 86 (1992).

Determining the Boundaries of a Post Bellas Hess World, 44 Nat. Tax J. 237 (1991), reprinted in 1 State Tax Notes 397 (1991); excerpted in 1 Sales and Use Tax Alert 5 (1992).

A Normative Inquiry into the Base of a Retail Sales Tax, 43 Nat. Tax J. 427 (1990) (with Oldman), reprinted in 1 State Tax Notes 170 (1991).

Taxation in China, in DOING BUSINESS IN CHINA (W. Streng and A. Wilcox eds., 1990) (with T. Gelatt).

The Like Kind Exchange of Real Property, in AMERICAN LAW OF REAL PROPERTY (1991); a revision of *Nontaxable Exchanges of Real Property*, in POWELL ON REAL PROPERTY (1990).

The Experience of the Philippines in Taxing its Nonresident Citizens, in INCOME TAXATION AND INTERNATIONAL PERSONAL MOBILITY (J. Bhagwati ed. 1989); a revision of *The Experience of the Philippines in Taxing Nonresident Citizens*, 17 NYU J. Int'l Law and Politics 245 (1985).

Restructuring a State Income Tax in Response to the Tax Reform Act of 1986, 36 Tax Notes 1195 (1987); a revision of *Simplicity and Complexity in the Context of a State Tax System*, in REFORMING STATE TAX SYSTEMS (S. Gold ed. 1986); reprinted in Proceedings of the 80th Annual Conference, National Tax Association--Tax Institute of America 28 (Stocker ed. 1987); ISSUES IN STATE TAXATION (California Tax Policy Conference, 1987).

Reforming a State Corporate Income Tax, 51 Alb. L. Rev. 383 (1987) (Symposium Issue).

State Corporate Income Taxes: The Illogical Deduction for Income Taxes Paid to Other States, 42 Tax Law Rev. 419 (1987); reprinted in Multistate Tax Commission Review (September 1987).

The Use and Misuse of Interstate Tax Comparisons, 5 J. of State Tax'n 97 (1986); reprinted in 33 Tax Notes 87 (1986).

An Evaluation of New York's Sales Tax Audit Program, 5 J. of State Tax'n 3 (1986) (with J. Barrese); reprinted in 8 Municipal Finance J. 151 (1987).

Fairness and Function in the New York Tax Appeals System: Proposals for Reform, 49 Alb. L. Rev. 352 (1985) (with R. Plattner and R. Kay).

The Role of State Tax Incentives in Attracting and Retaining Business, 29 Tax Notes 521 (1985); reprinted in Multistate Tax Commission Review (1985); Colorado Municipalities (March-April 1986); New York Economic Development Working Papers #4 (Rockefeller Institute of Government, 1987); excerpted in 13 People and Taxes (Sept. 1985).

State Tax Reform New York Style, in Proceedings of the 77th Annual Conference, National Tax Association--Tax Institute of America 192 (Bowers ed. 1985); reprinted in S. GOLD, STATE TAX STUDY COMMISSION: AN OVERVIEW OF FOUR APPROACHES (NCSL, 1985).

Tax Aspects of Doing Business with the People's Republic of China, 22 Colum. J. Transnat'l L. 421 (1984) (with T. Gelatt); reprinted in CHINA'S LEGAL DEVELOPMENT (J. Oldham ed. 1986); a substantial revision of *China's Tax System: An Overview and Transactional Analysis* in FOREIGN TRADE, INVESTMENT AND THE LAW IN THE PEOPLE'S REPUBLIC OF CHINA 36 (M. Moser ed. 1st edition 1984), revised and reprinted in 2d ed. 1987 at 42; revised and reprinted in 3rd ed.

State Tax Reform for the Eighties, 16 Conn. L. Rev. 925 (1984)(festschrift issue); reprinted in Multistate Tax Commission Review (Oct. 1984); a revision of *Improving a State's Tax System and its Administration Through a Major Tax Study*, Revenue Administration--1983, p. 56 (1983).

Federal Tax Concepts as a Guide for State Apportionment of Dividends: Life After ASARCO, XVIII Tax Notes 411 (1982) (with R. Rudnick).

The Evolving Tax System of the People's Republic of China, 16 Tex. Int'l L.J. 11 (1981) (with S. Surrey and T. Gelatt); excerpted in LAW IN THE PEOPLE'S REPUBLIC OF CHINA 495 (R. Folsom and J. Minan eds. 1986).

What is Happening to the Property Tax?, 7 J. Real Est. Tax'n 359 (1980); reprinted in 15 Assessors J. 107 (1980); and in Proceedings of the 72nd Annual Conference, National Tax Association--Tax Institute of America 10 (Bowers ed. 1980).

The Unitary Method: Thirteen Questions and Answers, X Tax Notes 891 (1980) (with Sen. F. Church); reprinted in "Selected Reading on Tax Policy: 25 Years of Tax Notes.

The Tax Structure of the People's Republic of China, 20 Va. J. Int'l L. 1 (1979) (with S. Surrey), a substantial revision of *Taxation in the People's Republic of China*, in A NEW LOOK AT LEGAL ASPECTS OF DOING BUSINESS WITH CHINA 351 (H. Holtzmann and W. Surrey eds. 1979).

The Deduction of Property Taxes and Mortgage Interest: A Tax Expenditure Analysis, 1 Can. Tax'n 23 (1979).

Tax Measures in Response to the Brain Drain, 20 Harv. Int'l L.J. 1 (1979) (with O. Oldman).

Lifestyles and Land Use: Providing Financial Assistance Through the Tax System, in LAND USE AND LIFESTYLES 47 (1979).

Tax-Exempt Property and the Cities: Striking a Balance, 7 J. Real Est. Tax'n 50 (1979), a revision of *Testimony Before the State Finance Committee's Subcommittee on Tax-Exempt Property*, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 1 (1978), excerpted as *Some Pay . . . Some Don't: Evaluating Property Tax Exemptions*, 6 People and Taxes 4 (1978); reprinted in STATE AND LOCAL TAX REVOLT: NEW DIRECTIONS FOR THE 80's at 178 (D. Tipps and L. Webb, eds. 1980).

The Brain Drain: A Tax Analysis of the Bhagwati Proposal, 3 World Dev. 751 (1975) (with O. Oldman), reprinted in TAXING THE BRAIN DRAIN: A PROPOSAL (J. Bhagwati and M. Partington eds. 1976).

MISCELLANEOUS

With Billions in 'Tax Expenditures,' Legislature Ignores Spending Cap, CT Mirror, December 22, 2011

Malloy's Corporate Bets On ESPN And The 'First Five', Hartford Courant, August 1, 2011

Huge Tax Grab Targeting Millstone Bad For Consumers, Business, Hartford Courant, April 24, 2011

In Memoriam: Oliver Oldman, 122 Harv. Law. Rev. 1285 (2009).

THE ESCHEAT OF GIFT CERTIFICATES: POLICY AND LEGAL CONSIDERATIONS (2005) (with R. Kay).

Revise the Property-Tax Exemption, The Chronicle of Philanthropy, May 2, 2002.

This Corporate Tax Break Will Cost Us Jobs, Hartford Courant, April 27, 2000 (with M. Mazerov).

Employee Visits and the Imposition of State Use Taxes on Out-of-State Sellers, in 1999 Institute on State and Local Tax (2000) (with Gall and Van Tifflin).

The Evolution of the Electric Utility Industry, 16 State Tax Notes 581 (1999).

Marvin Chirelstein: A Tribute, 29 Conn. L. Rev. 27 (1996).

The Disclosure of State Corporate Tax Data, NTA Forum (Summer, 1993).

Comment on *Interstate Tax Competition After the Tax Reform Act of 1986*, 12 Journal of Policy Analysis and Manag. 149 (1993).

Book Review, Li, Taxation in the People's Republic of China, 39 Can. Tax Rev. 1654 (1992).

Don't Count on Tax Cuts to Spur the Economy and Create Jobs, Hartford Courant, August 9, 1991.

Regionalization of Services and Taxes Needed for Central Cities, 19 Connecticut Town and Country 12 (1991).

The Like-Kind Exchange of Real Estate, in TAX PRACTICE SERIES (1989).

Connecticut's Faulty Tax Debate, Hartford Courant, September 17, 1989.

Book Review, McIntyre, The International Income Tax Rules of the United States, 43 Tax Notes 1543 (1989).

The Tax Treatment of Involuntary Conversions, in TAX PRACTICE SERIES (1989).

Foreword, Symposium Issue on State Tax Reform, 51 Alb. L. Rev. 369 (1987).

Night of the Murdered Poets, Hartford Courant, August 14, 1987 (with N. Lande).

The Call to "Give the Windfall Back"-To Which Taxpayers?, Hartford Courant, March 17, 1987; reprinted as *Tax Reform: Is Connecticut Business Going to Pay More than its Fair Share?*, New Haven Register, April 19, 1987; and as *The 1986 Tax Reform Act: Windfall or Reparations to the State?*, The Connecticut Law Tribune, April 20, 1987.

China's New Foreign Tax Law: A Major Step, Asian Wall Street Journal, Dec. 22, 1981 (with T. Gelatt), reprinted as *Foreign Enterprise Income Tax Law Adopted*, 4 East Asian Executive Reports 3 (1982).

Do Chinese Income Taxes Qualify for the U.S. Foreign Tax Credit?, 3 East Asian Executive Reports 8 (1981) (with T. Gelatt).

The Victims of Property Tax Reform, N.Y. Times, June 15, 1980.

Can Tax Policy be Used to Stimulate Economic Development?, remarks prepared for the American University--Multistate Tax Commission's State and Local Business Tax Symposium, 29 Am. U.L. Rev. 207 (1980).

China's Taxes for Foreign Venturers, The Financial Times, June 11, 1980 (with O. Oldman).

Mortgage Plan Inefficient, Costly, Toronto Star, May 28, 1979; reprinted as *Mortgage Deductibility Plan Has Pitfalls*, Ottawa Journal, May 29, 1979.

Tax Exempt Property and Tax Capitalization in Central Cities: A Comment, Proceedings 6th Annual Conference, New England Business and Economic Association 53 (Koveos ed. 1979).

A Fairer Tax Share, N.Y. Times, April 9, 1978, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 28 (1978).

Testimony Before the Finance Committee's Subcommittee on Tax Exempt Property, reprinted in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS (1978).

Remarks Prepared for the Connecticut School Finance Seminar, in WHAT ARE CONNECTICUT'S CHOICES UNDER HORTON V. MESKILL 19 (1978).

Discussion Draft Prepared for the Greater Hartford Chamber of Commerce's Task Force on Tax Exempt Property, in PROPERTY TAX EXEMPTIONS FOR NON-PROFIT INSTITUTIONS: PROBLEMS AND PROPOSALS 10 (1978).

The United States Interest Equalization Tax, 28 Bull. for Int'l Fiscal Doc. 3 (1974).

Comparative Analysis of Depreciation in the Common Market: United Kingdom, 12 Eur. Tax 190 (1972).

MINOR REVIEWS

Book Review, 38 *State Tax Notes* 555 (2005) (reviewing Arthur Rosen and Susan Hattfield, Sales and Use Taxes: Streamlined Sales Tax System).

Book Review, 31 *State Tax Notes* 67 (2004) (reviewing David Brunori, *Local Tax Policy, A Federalist Perspective*).

Book Review, 21 *State Tax Notes* 771 (2001) (reviewing David Brunori, *State Tax Policy: A Political Perspective*).

Book Review, 13 *Tax Notes International* 1229 (1996) (reviewing McIntyre & Arnold, *International Tax Primer*).

Book Review, 5 *State Tax Notes* 261 (1993) (reviewing U.S. General Accounting Office, *Balanced Budget Requirements: State Experiences and Implications for the Federal Government* (1993)).

Book Review, 5 *State Tax Notes* 262 (1993) (reviewing F. Stocker ed., *A Look at State and Local Tax Policies: Past Trends and Future Prospects* (1991)).

Book Review, 5 *State Tax Notes* 263 (1993) (reviewing R. Broadway & A. Hobson, *Intergovernmental Fiscal Relations in Canada* (1993)).

Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Duncombe, *Economic Change and the Evolving State Tax Structure: The Case of the Sales Tax* (1992)).

Book Review, 5 *State Tax Notes* 264 (1993) (reviewing W. Fox, *Sales Taxation: Critical Issues in Policy and Administration* (1992)).

Book Review, 5 *State Tax Notes* 264 (1993) (reviewing J. & W. Hellerstein, *State Taxation, Vol. 1: Corporate Income and Franchise Taxes* (1993)).

Book Review, 5 *State Tax Notes* 265 (1993) (reviewing City of New York, *New York City Annual Report on Tax Expenditures* (1992)).

Book Review, 5 *State Tax Notes* 265 (1993) (reviewing T. Pogue, *State Taxation of Business: Issues and Policy Options* (1992)).

Book Review, 4 *State Tax Notes* 347 (1993) (reviewing *Proposition 13: A Ten- Year Retrospective* (R. Stocker ed., 1991)).

Book Review, 4 *State Tax Notes* 347 (1993) (reviewing W. Oates, *Studies in Fiscal Federalism* (1991)).

Book Review, 4 *State Tax Notes* 348 (1993) (reviewing B. Roberts, *Competition Across the Atlantic: The States Face Europe '92* (1991)).

Book Review, 4 *State Tax Notes* 349 (1993) (reviewing Canadian Tax Foundation, *Provincial and Municipal Finances 1991* (1992)).

Book Review, 5 *Tax Notes International* 894 (1992) (reviewing B. Terra, *Introduction to Value Added Tax in the E.C. After 1992* (1992)).

Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *The International Income Tax Rules of the United States* (2d ed. 1992)).

Book Review, 5 *Tax Notes International* 1043 (1992) (reviewing M. McIntyre, *International Tax Workbook: 1992* (1992)).

Book Review, 5 *Tax Notes International* 893 (1992) (reviewing World Bank, *Lessons of Tax Reform* (1991)).

Book Review, 5 *Tax Notes International* 892 (1992) (reviewing A. Skaar, *Permanent Establishment: Erosion of a Tax Treaty Principle* (1991)).

Book Review, 5 *Tax Notes International* 892 (1992) (reviewing V. Tanzi, *Public Finance in Developing Countries* (1992)).

Book Review, 5 *Tax Notes International* 893 (1992) (reviewing R. Brainwell, *Taxation of Companies and Company Reconstructions* (1991)).

Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Daniels, *Issues in International Partnership Taxation* (1992)).

Book Review, 4 *Tax Notes International* 1158 (1992) (reviewing R. Sunders, *Structuring International Real Estate Transactions* (1992)).

Book Review, 4 *Tax Notes International* 488 (1992) (reviewing A. Razin & J. Slemrod, *Taxation in the Global Economy* (1990)).

Book Review, *Tax Notes International* 487 (1992) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).

Book Review, 39 *Canadian Tax Journal* 1654 (1991) (reviewing J. Li, *Taxation in the People's Republic of China* (1991)).

Book Review, 3 *Tax Notes International* 339 (1991) (reviewing C. Brown, *Tax Aspects of the Transfer Technology: The Asia-Pacific Rim* (1991)).

Book Review, 3 *Tax Notes International* 340 (1991) (reviewing J. Whalley & D. Fretz, *The Economics of the Good and Services Tax* (1991)).

Book Review, 3 *Tax Notes International* 1029 (1991) (reviewing J. Tirard, *Corporate Taxation in E.C. Countries: 1990-91* (1991)).

Book Review, 3 *Tax Notes International* 1030 (1991) (reviewing B. Bittker & L. Lokken, *Fundamentals of International Taxation: U.S. Taxation of Foreign Income and Foreign Taxpayers* (1991)).

Book Review, 3 *Tax Notes International* 1030 (1991) (reviewing B. Arnold, *Tax Discrimination Against Aliens, Nonresidents, and Foreign Activities: Canada, Australia, New Zealand, the United Kingdom, and the United States* (1991)).

Book Review, 3 *Tax Notes International* 1361 (1991) (reviewing A. Razin & J. Slemrod, *Taxation in the Global Economy* (1991)).

Book Review, 3 *Tax Notes International* 339 (1991) (reviewing A. Easson & J. Li, *Taxation of Foreign Investment in the People's Republic of China* (1991)).

Book Review, 3 *Tax Notes International* 1031 (1991) (reviewing *U.S. Tax Treatment of Financial Transactions Involving Foreign Currency* (1991)).

Book Review, 3 *Tax Notes International* 1031 (1991) (reviewing M. Boskin & C. McLure, Jr., *World Tax Reform: Case Studies of Developed and Developing Countries* (1991)).

Book Review, 3 *Tax Notes International* 340 (1991) (reviewing J. Whaller, *The Economics of the Goods and Services Tax* (1990)).

Book Review, 2 *Tax Notes International* 418 (1990) (reviewing R. Doernberg, *International Taxation* (1990)).

Book Review, 43 *Tax Notes* 1543 (1989) (reviewing M. McIntyre, *The International Income Tax Rules of the United States* (1989)).

South Carolina General Assembly
119th Session, 2011-2012

H. 3700
General Appropriations Bill for fiscal year 2011-2012
As Ratified by the General Assembly

PLEASE NOTE

Text printed in italic, boldface indicates sections vetoed by the Governor on June 28, 2011.

*Indicates those vetoes sustained by the General Assembly on June 29, 2011.
**Indicates those vetoes overridden by the General Assembly on June 29, 2011.

Provisions not vetoed by the Governor took effect June 28, 2011, and generally apply for the fiscal year beginning July 1, 2011.

PART IB

OPERATION OF STATE GOVERNMENT

SECTION 1 - H63-DEPARTMENT OF EDUCATION

1.1. (SDE: Appropriation Transfer Prohibition) The amounts appropriated herein for aid to subdivisions, allocations to school districts, or special line items shall not be transferred and must be expended in accordance with the intent of the appropriation, except that the department may transfer funds that are deducted and retained from a school district's transportation allocation to reimburse the department for the cost of unauthorized mileage. This transfer must be agreed upon by both the school district and the department. Those funds may be transferred into the department's school bus transportation operating account.

1.2. (SDE: DHEC - Comprehensive Health Assessment) All school districts shall participate, to the fullest extent possible, in the Medicaid program by seeking appropriate reimbursement for services and administration of health and social services.
Reimbursements to the school districts shall not be used to supplant funds currently being spent on health and social services.

1.3. (SDE: EFA Formula/Base Student Cost Inflation Factor) To the extent possible within available funds, it is the intent of the General Assembly to provide for one hundred percent of full implementation of the Education Finance Act to include an inflation factor projected by the Division of Budget and Analyses to match inflation wages of public school employees in the Southeast. The base student cost for the current fiscal year has been determined to be $1,788. In Fiscal Year 2011-2012, the total pupil count is projected to be 690,111. The average per pupil funding is projected to be $4,834 state, $1,215 federal, and $5,705 local. This is an average total funding level of $11,754 excluding revenues of local bond issues. For Fiscal Year 2011-2012 the South Carolina Public Charter School District shall receive and distribute state EFA funds to the charter school as determined by one hundred percent of the current year's base student cost, as funded by the General Assembly multiplied by the weighted students pupils enrolled in the charter school, which must be subject to adjustment for student attendance.

In Fiscal Year 2011-2012, the Abbeville School District total pupil count is projected to be 2,971. The per pupil funding is projected to be $6,059 state, $1,354 federal, and $3,316 local. This is a total

South Carolina State University $ 20,000
University Of South Carolina $ 53,368
University of South Carolina-Upstate $ 11,000
Winthrop University $ 9,300
Lander University $ 25,000
Total $604,312.

All state agencies and institutions are prohibited from using general fund appropriations to compensate employees who engage in lobbying on behalf of the state agency or institution. The State Ethics Commission shall require state agencies and institutions that report lobbying activities to the commission to certify that the lobbying activities were not funded by general fund appropriations.

All state agencies and institutions are prohibited from entering into contracts using general fund appropriations to provide lobbying services to the agency or institution.

90.21. (SR: Nonrecurring Revenue - Increased Enforcement Collections) For Fiscal Year 2011-2012, the Department of Revenue shall continue its efforts pertaining to increased enforcement collections as established in Fiscal Year 2009-10.

The department may collect revenues from foreign collections within its jurisdiction, which may include but is not limited to corporate, individual or sales tax collections but especially shall focus on enforced collections and outstanding liabilities.

Funding previously received by the department for enforced collections shall be used to fund foreign auditors to conduct foreign audits of multi-national and international corporations. Personnel may include revenue officers and criminal investigators. These employees will focus on collecting outstanding liabilities owed to this state.

During the current fiscal year, in applying the revenue statutes of this State, the department's interpretation of those statutes must be based solely on the plain meaning of the statute's text and the legislative intent giving rise to the enactment of the statutes. Terms contained in the tax statutes of this State may not be given broader meaning beyond the meaning of the statute. At least twice during the fiscal year, the department shall submit a report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee regarding any discovered ambiguity in the meaning of a revenue statute. The first report must be submitted no later than November first and the second report must be submitted no later than May first of the fiscal year.

The funds collected under this provision shall be deposited in a fund separate and distinct from the general fund as established within the Office of the State Treasurer, except that any motor fuel funds collected as a result of the enforced collection efforts shall be distributed in the same manner as other motor fuel tax revenues are currently distributed.

When the department determines that quarterly enforced collections have exceeded the schedule provided in this provision, the department shall deposit the excess funds into the separate and distinct fund not to exceed the totals as provided in this provision.

For the fiscal year beginning July 1, 2011 and ending June 30, 2012, of the first $48,080,667 in enforced collections resulting from increased enforcement, the State Treasurer shall disburse 58.4% to the Department of Health and Human Services for Medicaid Maintenance of Effort and 41.6% to the Department of Education for the Education Foundation Supplement so that the resulting amount of remittances are:

J02-Department of Health and Human Services-Medicaid
Maintenance of Effort $ 28,080,667; and
***H63-Department of Education-Education Foundation*
Supplement $ 20,000,000.

Text printed in italic, boldface indicates sections vetoed by the Governor on June 28, 2011.
**Indicates those vetoes overridden by the General Assembly on June 29, 2011.

For the fiscal year beginning July 1, 2011 and ending June 30, 2012, the State Treasurer shall disburse quarterly the following funds on a pro rata basis:

(1) E28-Election Commission
2012 Primary Election $ 253,000;

(2) K05-Department of Public Safety
Highway Patrol Overtime $ 5,000,000; and

(3) P16-Department of Agriculture
Agri-Business Economic Development $ 500,000.

Prior to the close of the books on Fiscal Year 2011-2012, the funds accumulated in the aforementioned separate and distinct fund shall be transferred to the General Reserve Fund, up to the amount necessary to meet the constitutional five percent requirement.

To insure that customary and usual enforced collections are unaffected by this provision, the Office of the State Treasurer may not disburse funds from this account until the following schedule of General Fund enforced collections are deposited by the Department of Revenue by the end of each quarter in the fiscal year. If quarterly General Fund enforced collections do not reach the required levels, distributions from this account are suspended for that quarter. The required deposits of quarterly General Fund enforced collections by the end of each quarter are:

July to September 2011 $11,250,000
October to December 2011 $22,500,000
January to March 2012 $33,750,000
April to June 2012 $45,000,000

The Department of Revenue shall report on a quarterly basis to the finance committees of the General Assembly and to the Board of Economic Advisors on the amount of customary and usual enforced collections and the excess collections from the enhanced collection activities. The Department of Revenue shall provide assistance to the Board of Economic Advisors to assist in monitoring revenue collection seasonal flows that impact the funding of state government programs.

By this provision these funds are deemed to have been received and are available for appropriation.

Unexpended funds appropriated pursuant to this provision may be carried forward to succeeding fiscal years and expended for the same purpose.

***90.22. (SR: Excess FY 11-12 Revenue - SC Conservation Bank) Prior to the close of the books for Fiscal Year 2011-2012, to the extent that unobligated Fiscal Year 2011-2012 surplus revenues above the amount certified by the Board of Economic Advisors are available, the State Treasurer is directed to transfer the first $2,000,000 to the South Carolina Conservation Bank. The South Carolina Conservation Bank may retain and carry forward unexpended funds to succeeding fiscal years and expend these funds for the same purpose.*

Text printed in italic, boldface indicates sections vetoed by the Governor on June 28, 2011.
**Indicates those vetoes overridden by the General Assembly on June 29, 2011.

90.23. (SR: Admissions Tax) For Fiscal Year 2011-2012, up to one hundred fourteen thousand dollars in admissions tax revenue collected annually from all events held at a motorsports entertainment complex facility with at least sixty thousand permanent seats must be rebated to the motorsports entertainment complex facility in the current fiscal year to keep a NASCAR race at the

STATE OF SOUTH CAROLINA

ADMINISTRATIVE LAW COURT

Rent-A-Center East, Inc. and Rent Way, Inc.,	)	Civil Action No. 13-ALJ-17-0601-CC
Petitioners,	)	**PETITIONERS' PROPOSED ORDER**
vs.	)	
South Carolina Department of Revenue,	)	
Respondent.	)	

APPEARANCES: For Petitioner: John C. von Lehe, Jr., Esquire
Bryson M. Geer, Esquire

For Respondent: Sean G. Ryan, Esq.
Lauren Acquaviva, Esq.

STATEMENT OF THE CASE

This matter comes before the Administrative Law Court (the "ALC") pursuant to the request of Petitioners Rent-A-Center East, Inc. ("RAC East") and Rent Way, Inc. ("Rent Way") for a contested case hearing under S.C. Code Ann. §12-60-460 (Supp. 2008). Petitioners are protesting an assessment of sales tax from the South Carolina Department of Revenue ("SCDOR") for the income tax years of April 1, 2007- October 31, 2010 for RAC East and April 1, 2007- December 31, 2009 for Rent Way. In the audit reports at issue, SCDOR claimed that Petitioners owed the following in sales tax and interest as of 5/30/12:[1]

RENT-A-CENTER EAST

Audit Period	Tax	Interest	Total
4/1/07-10/31/10	$767,004.50	$106,154.80	$873,159.30

[1] The audit reports also assessed penalties. However, SCDOR later dropped those penalties so they are no longer at issue, and the total assessments have been revised to so reflect.

RENT WAY

Audit Period	Tax	Interest	Total
4/1/07-12/31/09	$309,654.51	$52,458.18	$362,112.69

LEGAL ISSUE RAISED

The legal issue in this case is whether the Optional Liability Waiver Provisions at issue are subject to sales tax under S.C. Code Ann. §12-36-910 (the "imposition" statute) or S.C. Code Ann. §12-36-90 (the "measure of tax" statute or the "gross proceeds of sales" statute).

FINDINGS OF FACTS

Having taken evidence and observed the witnesses and exhibits presented at the hearing and taking into consideration the burden of persuasion and the credibility of witnesses, I make the following findings of fact by a preponderance of the evidence.

Petitioners operate retail stores in South Carolina (as well as other states) from which they rent and sell tangible personal property, including electronics, appliances, furniture and computers. Trial Transcript ("Tr.") at 69:1-7. A customer renting property from Petitioners enters into an agreement entitled "Consumer Rental-Purchase Agreement" (the "Rental-Purchase Agreement") under which he makes payments over a stated period of time, and, if all payments are made, he will eventually own the item rented. Id. at 70:12-71:25; see also Trial Exhibit ("Ex.") 1 & 2.[2] Under this agreement, the risk of loss from damage to or theft of the property rented falls on the customer. Tr. at 72:1-11; Ex. 1.

Petitioners also sell agreements that shift the risk of loss of the rented property from the customer to Petitioners for certain covered events, including damage caused by lightening, fire, smoke, windstorm, theft or flood. Tr. at 72:12-74:11; Ex. 3. This agreement is entitled

[2] Petitioners submitted trial exhibits that were virtually identical, so all references to exhibits are to those of both RAC East and Rent Way.

an "Optional Liability Waiver Provision" (the "Waiver"). Id. The Waivers are entirely optional. Tr. at 78:6-10; Ex. 3. If purchased, the fee for the optional Waiver is separate and distinct from the charge for the rental of the property and is noted separately on the customer's receipt. Id. at 83:17-84:8; Ex. 3 & 4. The payment due under the Rental-Purchase Agreement remains the same whether the customer enters into the agreement for the optional Waiver or not, and payment of the Waiver fee does not count towards the rental charge or eventual purchase of the property. Id. at 78:11-79:12; Ex. 1 & 3. Neither the Rental-Purchase Agreement nor the Waiver requires the customer to purchase insurance in lieu of the Waiver. Ex. 1 & 3.

The Waiver can be purchased at the time the Rental-Purchase Agreement is entered into or later. Id. at 79:13-17; Ex. 5. The Waiver can be canceled at any time, and, if canceled, the Rental-Purchase Agreement is not impacted in any way and remains in effect. Id. at 81:14-82:3; Ex. 3. Petitioners do not insure their rental merchandise and there is no other cost or cost of service associated with the Waiver that is passed onto the customer. Id. at 77:10-16. Likewise, Petitioners do not provide a service in connection with the Waivers (Tr. at 77:6-9; Ex. 3), and the Waiver itself is not a service to be performed in association with the rental of merchandise. Id. at 76:14-77:5 (explaining that any warranty or maintenance services performed by Petitioners were contracted for and performed in connection with the Rental-Purchase Agreement); see also Ex. 3. Any services that are performed in association with the Rental-Purchase Agreement are provided under that agreement whether or not the customer also purchased a Waiver. Id. at 76:14-77:5; Ex. 1. The Waiver does not alter or improve the property in any way. Tr. at 84:9-14. The Waiver does not have any effect on the customer's possession, use or operation of the property. Ex. 3. It does not entitle the customer to repairs

or replacement items. Id. Instead, the Waiver fee simply secures RAC East's promise to waive any claim it would otherwise have against the customer if damage or destruction occurs. Id.

In sum, the Rental-Purchase Agreement and the Waiver are two separate agreements, which for two separate charges provide two different benefits to the customer: the Rental-Purchase Agreement provides the benefit of renting to own an item, while the Waiver provides the benefit of avoiding the risk of loss (*i.e.* avoiding responsibility for paying the fair value of the property) in case of certain enumerated damages to or theft of the property. Tr. at 84:12-85:3 and 85:20-86:10; see also Ex. 1 & 3.

The proceeds from the Rental-Purchase Agreements for the rental of tangible personal property are subject to sales tax in South Carolina, and Petitioners collected all such taxes from its customers and remitted them to SCDOR. Tr. at 92:17-93:1. However, during the audit periods at issue, Petitioners did not collect and remit sales tax on the separately itemized sales of optional Waivers because Petitioners believed that those proceeds were not taxable.

Finally, Professor Richard D. Pomp testified at the hearing regarding certain tax policy matters, including, but not limited to: (1) that questions of imposition of tax statutes (or coverage questions) are more properly construed against the State while exemption statutes are construed against the taxpayer (Tr. at 133:11-134:19); (2) that an item must be subject to tax under an imposition statute in order to be taxable and that a court should not reach a "measure of tax" statute unless an imposition statute is first triggered (Tr. at 138:3-139:7 and 144:4-146:15); (3) that the tax policy rationale behind the sales tax not allowing a deduction for costs is to avoid bifurcation of receipts, and by avoiding this bifurcation, prevent taxpayers from trying to carve out service costs that are associated with the sale of an item that is subject to sales tax (Tr. at 140:7-144:3); and (4) that SCDOR's "but for" argument in support of taxing

the Waiver proceeds is not sound from a tax policy perspective (Tr. at 155:10-156:18). His testimony will be discussed in more detail below where relevant.

CONCLUSIONS OF LAW

Based upon the above Findings of Fact, this Court concludes the following as a matter of law:

As previously stated, the parties agree that the property rented and sold by Petitioners is subject to sales tax, so the issue in this case is whether the Waivers (whether categorized as a service or an intangible) are subject to sales tax under S.C Code Ann. §12-36-910 (the "imposition" statute) or S.C Code Ann. §12-36-90 (the "measure of tax" statute or the "gross proceeds of sales" statute).

I. Burden of Proof and Standard of Review

The standard of proof in this administrative proceeding is a preponderance of the evidence. See Anonymous v. State Bd. of Med. Exam'rs, 329 S.C. 371, 496 S.E.2d 17 (1998). In general, the party asserting the affirmative issue in an adjudicatory administrative proceeding has the burden of proof. See Leventis v. S.C. Dep't of Health & Envtl. Control, 340 S.C. 118, 133, 530 S.E.2d 643, 651 (2000) (citing 2 Am. Jur. 2d Admin. Law § 360 (1994)). Here, Petitioners requested a contested case hearing and, therefore, have the burden of proof to show by a preponderance of the evidence that the Department's tax assessments for the Periods at Issue were incorrect. Id.

A. Rules of Statutory Construction

First, because this is a question of imposition of tax (or coverage) and not one of exemption, the imposition statute should be construed narrowly against the imposition of the tax (as opposed to an exemption statute, which is construed narrowly against the taxpayer

claiming the exemption). United States v. Merriam, 263 U.S. 179, 188 (1923) (citations omitted) (stating that if the words in a tax statute are in doubt then "the doubt must be resolved against the Government and in favor of the taxpayer."); Clark v. S.C. Tax Comm'n, 259 S.C. 161, 191 S.E.2d 23 (1972) (holding that "[r]evenue laws are generally construed in favor of the taxpayer and against the taxing authority"); Taylor v. Aiken County Assessor, 402 S.C. 559, 741 S.E.2d 31 (Ct. App. 2013) (same).

As Petitioner's tax policy expert testified, there are policy reasons underlying this longstanding cannon of construction. First, the Fifth Amendment of the U.S. Constitution, which prohibits deprivation of property without due process of law, requires that taxpayers be given clear notice and warning of the circumstances that will lead to their payment of taxes. Tr. at 133:11- 134:8. Ambiguities in a tax statute interfere with these rights, and thus, they are construed against the government. Additionally, the State drafted the tax law, and, thus, just as contracts are construed against the drafter, so too are tax laws construed against the State. Tr. at 134:8-19.

The sole function of the Court in construing statutes is to determine and give effect to the intent of the legislature, and the starting point in doing so should always be the text of the statute itself. Hodges v. Rainey, 341 S.C 79, 85, 533 S.E.2d 578, 581 (2000). In interpreting the text, the plain meaning rule requires that "words must be given their plain and ordinary meaning without resort to subtle or forced construction to limit or expand that statute's operation," and when the language of the statute is clear, "a court cannot rewrite the statute and inject matters into it which are not in the legislature's language. . . ." State v. Leopard, 349 S.C. 467, 471, 563 S.E.2d 342, 344 (Ct. App. 2002); see also Rosmer v. Pfizer, 263 F.3d 263 (4th Cir. 2001)

(holding that when a statute is plain on its face, the court's inquiry is at an end).[3]

B. No South Carolina Statute Imposes a Tax on the Alleged Service of Selling Waivers.

The South Carolina sales and use tax statute imposes a 5% tax on "the gross proceeds of sales" upon the sales of tangible personal property sold at retail as well as certain enumerated services. See S.C. Code §12-36-910. Such a statute is known as an imposition statute because it imposes a tax and places taxpayers on notice of what activities will be subject to taxation. See Tr. at 138:3-17. "Tangible personal property" is defined by statute as "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communications, laundry and related services, furnishing of accommodations and sales of electricity, the sale or use of which is subject to tax under this chapter. . . ." S.C. Code Ann. §12-36-60.[4] In other words, only the sales of services that are specifically identified in this chapter are subject to sales tax. S.C. Code Ann. §§12-36-910 and 12-36-60.[5]

Both parties agree that proceeds from the sale or rental of items by Petitioners constitute sales of tangible personal property that are subject to sales tax, and Petitioners have

---

[3] See also House Bill 3700, Part IB, Section 90, Proviso 90.21 (Act No. 73) (proviso adopted by Legislature for year of this audit that emphasizes this rule and states that "the Department's interpretation of South Carolina's revenue statutes must be based solely on the plain meaning of the statute's text and the legislative intent giving rise to the enactment of the statute. Terms in tax statutes may not be given broader meaning beyond the meaning of the statute.").

[4] The services enumerated in this chapter include: operating a laundry (S.C. Code Ann. §12-36-910(b)(1)), providing accommodations (S.C. Code Ann. §12-36-920), providing communications services (S.C. Code Ann. §§12-36-910(b)(3)&(5) and 12-36-1310), and selling electricity (S.C. Code Ann. §12-36-910(b)(2)).

[5] The only exception to this rule is that where a bundled or mixed transaction is at issue, certain services that are inextricably linked or tied to the sale of tangible personal property can be subject to sales tax if the "true object" of the sale is the purchase of property and not the purchase of a service. No such transaction is at issue here. See infra n. 8.

remitted taxes on all such sales to SCDOR. The parties also agree that the sale of a Waiver is not the sale of tangible personal property. See Tr. at 205:17-206:6 (testimony of SCDOR's general manager of policy agreeing that a Waiver is not tangible personal property). The Waiver provides the customer with protection from the risk of certain losses and therefore is more in the nature of an intangible. SCDOR considers it a service or a service charge. Id. (SCDOR policy manager's testimony describing a Waiver as a service or a fee that is part of the gross proceeds of sale).

This Court need not determine the exact nature of the Waiver as no South Carolina statute identifies the sale of something similar to a Waiver (whether it be a service or an intangible) as taxable. See S.C. Code Ann. §12-36-910; Tr. at 207:17-24 (testimony of SCDOR policy manager agreeing that South Carolina statutes do specifically enumerate certain services that are taxable and that waivers are not included). Furthermore, SCDOR's manager of policy correctly agreed that if the Waiver was sold by a third party or even by an affiliate of Petitioners, it would not be taxable, which provides further support for the conclusion that no imposition statute imposes a tax on Waivers. Tr. at 209:19-210:2. Because this Court must give effect to the plain meaning of the statute at issue and because no imposition statute imposes a sales tax on Waivers (thus providing notice to taxpayers that a tax will be owed), the Waiver proceeds are not subject to sales tax in South Carolina. S.C. Code Ann. §12-36-910. See also Alltel Communications, Inc. v. S.C. Dept. of Rev., 2015 WL 7681302 at pp. 16-18 (S.C. Admin. Law Ct. Nov. 15, 2015) (finding that sales proceeds from optional contracts sold by Alltel for indemnification coverage in the form of repair or replacement for lost, stolen or damaged wireless communication devices sold in conjunction with sales of the devices

themselves were not subject to sales tax because no statute imposed a tax on this type of indemnification coverage).

C. SCDOR's Arguments Based on S.C. Code Ann. §12-36-90, i.e. the Measure of Tax Statute, Must Fail Because No Imposition Statute Has Been Invoked.

SCDOR makes two main arguments to justify imposing a sales tax on the sale of Waivers despite the lack of an imposition statute imposing such a tax. Both arguments relate to language found in S.C. Code Ann. §12-36-90, which is entitled the "Gross Proceeds of Sales" statute and which can also be referred to as a "measure of tax" statute. Tr. at 137:7-138:5 and 138:17-139:10. From a tax policy perspective, an imposition statute places a taxpayer on notice that a tax will be owed if he conducts certain activities, while a measure of tax statute tells the taxpayer the amount of tax he will owe. Tr. at 138:13-22. As stated by Petitioners' tax policy expert and as reflected in the tax cases cited by Petitioners, one must "pass through the first statute [i.e. the imposition statute] before you get to the second [i.e. the measure of tax statute], because the second is irrelevant if you are not subject to the imposition in the first place. So assuming that you pass through the first statute, you get to the second one, and now we go ahead and calculate the gross proceeds of sales, and that's what you will pay your tax on the basis of." Tr. at 138:22-139:5. If you do not have an imposition statute, then that is "the end of the game. You don't ever get to 12-36-90, because there is no sales tax in play." Tr. at 144:12-15. Because no imposition statute applies in this case, the measure of tax statute (*i.e.* §12-36-90) is never reached and cannot be used to justify imposing a sales tax on the Waiver proceeds. Id.; see also Alltel, 2015 WL 7681302 at pp. 18-20 (rejecting SCDOR's arguments that sales proceeds from optional indemnification contracts sold in conjunction with wireless communications devices were subject to sales tax as "value proceeding or accruing from the

sale of tangible personal property" under the gross proceeds of sales statute where no imposition statute imposed such a tax); Brock Serv., LLC v. Ala. Dept. of Rev., No. S. 14-1236 (Ala. Tax Tribunal Sept. 28, 2015) (stating that labor services provided in conjunction with renting of scaffolding were not subject to sales tax under any imposition statute and thus Alabama Department of Revenue could not look to the gross proceeds of sales statute (which mirrors the South Carolina gross proceeds of sales statute) to justify imposing a tax).

D. The Proceeds from the Waivers Are Not a "Value Proceeding or Accruing From" the Sale or Rental of Tangible Personal Property nor are they a "Cost of Service."

Even if this Court found it appropriate to consider the measure of tax statute (*i.e.* S.C. Code Ann. §12-36-90), SCDOR's arguments based on that statute are not persuasive. SCDOR asserts the following two arguments: (1) that the proceeds from the sale of Waivers "proceed or accrue from" the sale or rental of tangible personal property (i.e. from the sale of the rented item); and (2) that the proceeds from the sale of Waivers are a "cost of service." The Court will address each of these arguments below.

1. The Proceeds from the Waivers Are Not a "Value Proceeding or Accruing From" the Sale or Rental of Tangible Personal Property.

SCDOR argues that the proceeds from the Waivers are a "value proceeding or accruing from" the rental transaction and thus constitute "gross proceeds" subject to sales tax. South Carolina defines "gross proceeds of sales" as "the value proceeding or accruing from sales and leases or rental of tangible personal property." S.C. Code Ann. §12-36-90 (2014).

The law is clear that where a taxpayer sells both tangible personal property and a service, the service does not become taxable merely because it is sold in conjunction with tangible property where the service is separate from and not embodied in or inextricable from the tangible property. See Alltel, 2015 WL 7681302, at pp. 18-20 (finding that sales proceeds

from Alltel's optional contracts for indemnification coverage for wireless communication devices sold in conjunction with the devices were not subject to sales tax because no statute imposed such a tax); Brock Serv., LLC v. Ala. Dept. of Rev., No. S. 14-1236, slip op. at p. 7 (Ala. Tax Tribunal Sept. 28, 2015) (stating that labor services provided in conjunction with renting of scaffolding were not subject to sales tax under any imposition statute); Pot-O-Gold Rentals, L.L.C. v. City of Baton Rouge, 155 So.3d 511, 512 (La. 2015) (holding that Pot-O-Gold's proceeds from the sale of optional cleaning services to a customer in conjunction with the rental of a portable toilet were not part of its gross proceeds and noting the absurdity of the lower court's decision, which would find cleaning services for portable toilets not taxable if the toilet is owned by a third party but would find it a taxable service if the toilet is owned by the lessor.); Snite v. Ill. Dept. of Rev., 74 N.E.2d 877, 880 (Ill. 1947) (holding that "[i]f the service rendered in connection with an article does not enhance its value and there is a fixed or ascertainable relation between the value of the article and the value of the service rendered in connection therewith, then the vendor is engaged in the business of selling at retail, and also engaged in the business of furnishing service, and is subject to tax as to the one business and tax exempt as to the other.").

Applying the plain language of the text in the statute to the facts in this case and construing the statute against imposition of the tax as the law in South Carolina requires,[6] reveals that the Waiver proceeds cannot be considered to proceed or accrue from the rental transactions of tangible personal property. The proceeds from the rental of property under the **Rental-Purchase Agreements** are clearly "a value proceeding or accruing from" the sale or rental of tangible personal property (such as, for example, the rental of a television).

[6] See supra § A, Rules of Statutory Construction.

Petitioners have collected and remitted sales tax on all such purchases. On the other hand, the Waiver proceeds are "a value proceeding or accruing from" the sale of **the Waiver**, which provides the customer, via a separate, optional agreement and for a separate charge, with the option to avoid the risk of loss of the property rented. Tr. at 86:4-10; 93:2-12. As SCDOR agreed, the Waiver is not tangible personal property, and, therefore, the value proceeding or accruing from its sale is not from the sale of tangible personal property. See S.C. Code Ann. §12-36-90 (2014) (providing an item is taxable only if its proceeds or accrues from the rental of tangible personal property).[7]

SCDOR also makes an argument that lends itself to a faulty shift in the focus from the value that proceeds or accrues to the seller to the value received by the customer. More specifically, SCDOR has asserted that the value to the customer of rented property covered by a Waiver is more than rented property not covered and that because the property in the customer's hands is enhanced, the Waiver proceeds are part of the value proceeding or accruing from the rental transaction. See e.g. SCDOR MSJ at p. 10. However, to shift the focus from the seller to the customer would be a complete misreading of the gross proceeds statute. As SCDOR's manager of tax policy agreed, the relevant value under the statute is the value received by the seller, i.e. the "gross proceeds" it receives from the customer. Tr. 216:21-25 and 217:17-22. For example, if a customer buys a diamond ring for $5,000 but receives an appraisal from the seller at the time of sale valuing the ring at $7,000, only the $5,000 received by the seller is subject to tax. The value to the customer because he benefitted

[7] SCDOR's manager of policy correctly agreed that if the Waiver was sold by a third party or even by an affiliate of Petitioners, it would not be taxable (Tr. at 209:19-210:2), which, as the Pot-O-Gold court noted, would produce an absurd result.

from a bargain purchase is irrelevant because the value to the customer is not being taxed; the sales tax statute only reaches the value received by the seller. See S.C. Code Ann. §12-36-90.

And, in any event, SCDOR's assertion that the Waiver enhanced the value of the rented items is simply not true (see Tr. at 84:9-14); that assertion jumps to the invalid conclusion that because the Waiver had value, that value was a part of the sale or rental of the property. SCDOR's argument also conflates the two transactions into one (despite its testimony at trial acknowledging the existence of two separate agreements (see Tr. at 204:2-3)). In fact, the Waiver certainly had value to the customer, but it had a different value than that of the Rental-Purchase Agreement, and it was purchased separately and was not a value accruing from the sale of tangible personal property. See Tr. at 84:15-85:3.

In further support of its argument that the proceeds from the sale of Waivers are part of "gross proceeds," SCDOR cites Myers Arnold v. S.C. Tax Comm., 285 S.C. 303, 328 S.E.2d 920 (Ct. App. 1985). SCDOR contends that this case stands for the proposition that a "but for" test should be applied here such that if a taxpayer could not collect a fee "but for" the sale of tangible personal property, then that fee is part of the taxpayer's gross proceeds. In the Court's opinion, this assertion is a misreading of Myers Arnold and its holding as well as a misapplication of that case to the facts of this matter.

In Myers Arnold, the Court of Appeals determined that a lay away fee charged in conjunction with goods sold on a lay away plan was included in the definition of "gross proceeds." Myers Arnold, 285 S.C. at 307, 328 S.E.2d at 923. A single agreement or transaction was at issue here, i.e. a lay away sale of goods. The Court noted that the lay away fee was charged on all lay away sales and that Myers Arnold retained possession of the goods until the full purchase price, including the lay away charge, was paid. In other words, the fee

counted towards the purchase price of the goods, the goods could not be purchased on lay away without paying the fee, and the costs were incurred prior to the sale and thus inextricably linked to and/or embodied in the goods sold. Id. The Court then held that the lay away fee was part of gross proceeds as it was "obviously charged for the service rendered in making the lay away sales." Id. Although the Court does state that "[b]ut for the lay away sales, Myers Arnold would not receive the lay away fees," this does not appear to be the holding of the case but rather serves to explain the Court's reasoning, which involved an examination of a single transaction (the lay away sale) and a service fee that had to be paid in order to complete the lay away sale.[8] To the extent one wanted to view that language as part of the holding, it still would not guide resolution of the issue in this case, which involves significantly different facts, including that two separate and distinct transactions are at issue, one of which is optional and is not inextricably linked to or embodied in the sale of tangible personal property.

Although not binding on this Court, the ALC recently considered and rejected SCDOR's characterization of the Myers Arnold holding in a similar case, and the Court finds its analysis to be persuasive. See Alltel Communications, Inc. v. S.C. Dept. of Rev. 2015 WL 7681302 (S.C. Admin. Law Ct. Nov. 15, 2015). As previously noted, Alltel involved the sale of optional contracts for indemnification coverage in the form of repair or replacement for lost,

[8] Additionally, the Court notes that the same result would have been reached in Meyers Arnold without using a "but for" test (which the Court of Appeals has not subsequently mentioned or applied and which does not appear to be used in any other jurisdictions) either as an improperly deducted service cost (see S.C. Code Ann. §12-36-90 and Alltel, 2015 WL 7681302, at p. 23) or under the more commonly accepted and used "true object" test. The latter test is used in mixed or bundled transactions where the transactions are inextricably linked, and the court must examine the "true object" of the transaction (i.e. whether the true object is the sale of tangible personal property or the sale of a service) to determine if it is subject to sales tax. See e.g. Boggero v. S.C. Dept. of Rev., 414 S.C. 277, 777 S.E.2d 842 (Ct. App. 2015). Because the Waivers here are optional, the Court is not faced with a mixed or bundled transaction, and thus, the "true object" test is not applicable, and SCDOR has not argued otherwise. See Tr. 153:4-154:2. Additionally, as will be discussed below, this is not an improperly deducted service cost. See infra, at pp. 19-21.

stolen or damaged wireless communication devices that were sold in conjunction with sales of the devices themselves. The ALC concluded as follows: "Only by reading into the statute language that includes within the base of sales tax items not constituting tangible personal property, but sold incident to the sale of tangible personal property, can the Department's position be accepted." Id. at 20. It further noted that the Department's interpretation would require the Court to read out the language in the statute that limits the sales tax to sales of tangible personal property and the enumerated services. Id. at 19. The ALC declined to do so as reading language into or out of the statute would go beyond the plain meaning of the statute. Id. at 19-20. Moreover, as to the purported "but for" test in Myers Arnold, the ALC observed as follows:

> [The] holding in *Meyers Arnold* does not support the Department's argument. Instead, this holding reflects that the Court of Appeals was applying the definition of gross proceeds found in S.C. Code Ann. §12-35-30 (1976), which is "the value proceeding or accruing from the sale of tangible personal property . . . without any deduction for service cost." *Meyers Arnold, supra* (emphasis supplied). In other words, the Court of Appeals' holding in *Meyers Arnold* addresses an attempt by a taxpayer to exclude from gross proceeds a cost of service provided by the retailer in the sale of tangible personal property. Here, Alltel has not excluded any costs associated with the selling of its communications services from its revenues.

Alltel, 2015 WL 7681302, at p. 24.

The Alltel court's analysis rings true in this case as well. In order to accept SCDOR's interpretation of Myers Arnold, this Court would need to read language into the imposition statute that is absent or ignore the language limiting the sales tax to certain transactions. This Court declines to add language to the statute that the Legislature chose not to include or to ignore the language chosen therein. State v. Leopard, 349 S.C. 467, 471, 563 S.E.2d 342, 344 (Ct. App. 2002)(stating that the plain meaning rule requires that "words must be given their

plain and ordinary meaning without resort to subtle or forced construction to limit or expand that statute's operation" and that when the language of the statute is clear, "a court cannot rewrite the statute and inject matters into it which are not in the legislature's language. . . ."); Additionally, Petitioners here have not attempted to exclude any costs associated with the selling or renting of items from its retail stores. See infra, §D(2).

Another recent ALC decision, Southeastern Cinema Entertainment v. S.C. Dept. of Rev., 2014 WL 2417715 (S.C. Admin. Law Ct. 2014), is also instructive here. The issue in that case was whether proceeds from the sale of a trademark sold in conjunction with the sale of an IMAX theater were part of "gross proceeds" and thus subject to sales tax. Id. at 2. The ALC reached the conclusion that the trademark proceeds were part of "gross proceeds" because the purchase agreement, which covered both the theater and the trademark, did not itemize the cost of the two items. Id. at 5. The ALC found that the trademark was inextricably linked to or embodied in the purchase of the system because the IMAX theater could not be used without the trademark license. Id. at 6. Thus, because the trademark fees were part of the purchase price of the IMAX and the sale of the trademark was inextricably linked to the sale of the theater, the ALC found such proceeds were subject to sales tax. Id.

The facts in this case are similar to those in Alltel and very different from those in Meyers Arnold and Southeastern Cinemas. Unlike the single transaction lay-away fee that is charged on all lay away sales and the trademark sale that was inextricably linked to and contained in the same agreement as the theater sale, the Waiver here is optional and its terms are contained in a separate agreement just like the indemnification contract in Alltel. See supra, Facts at pp. 2-4. Also similar to the Alltel customers, Petitioners' customers can and do obtain possession of the tangible personal property without payment of a Waiver fee. Id. This is not a

single transaction with an associated service fee or a situation where the service is provided prior to the goods being sold (as in Myers Arnold) such that it is embodied in the tangible property rented. The Waiver agreement clearly provides that the Waiver charges do **not** count toward the purchase of property (as the lay-away fee did) or towards satisfaction of a single, non-itemized purchase price (as the trademark fee did). Id. That the Waiver can be purchased at any time and need not take place at the time the customer takes possession of the goods (versus the lay-away charge and trademark purchase, both of which had to accompany the sale of the tangible property) further emphasizes the separate and independent nature of the Waiver from the Purchase Agreement. Id. Finally, unlike the trademark and the lay away charge, the optional Waiver can be dropped at any time without affecting the rental transaction; it is not inextricably linked to the Rental-Purchase Agreement or embodied in the rental of, for example, a television, but rather is separate, distinct and severable from it just as the Alltel indemnification contract was separate and not inextricable from the sales of the wireless communication devices. Id. Thus, the Waiver proceeds should not be included as part of Petitioners' gross proceeds.

Using this "but for" reasoning is also inconsistent with sound tax policy. See Tr. at 156:15-17 (discussing the "fallacy [of] or the traitorous but for reasoning"). The Myers Arnold court could just as easily have said that "but for" the layaway charge, no sale of furniture would have occurred (*i.e.* if the customer could not obtain the necessary funds, he would not have been able to buy the item). If the layaway charge is exempt, then the court could then

have used "but for" reasoning to say that the sale should therefore be exempt. See Tr. at 156:9-11.[9]

SCDOR also cites a Department decision and a revenue ruling as well as cases from Louisiana and Rhode Island in support of its position in this matter. See e.g. SCDOR MSJ Memo at pp. 7-9. First, none of these decisions impacts my ruling in this matter, as the Court's primary focus must be the plain language of the text in the statute itself, and administrative rulings and cases from other jurisdictions cannot change that plain meaning. See supra Statutory Construction at §A. See also Home Medical Systems, Inc. v. S.C. Dept. of Rev., 382 S.C. 556, 564, 677 S.E.2d 582, 587 (2009) (citing Goodman v. City of Columbia, 318 S.C. 488, 490, 458 S.E.2d, 531, 532 (1995) (stating that "[r]egulations authorized by the Legislature have the force of law. . . . Nonetheless, a regulation may not alter or add to a statute.") Additionally, the facts in Commission Decision S-D-174 (1986) do not state that the property damage waiver at issue there was optional as the Waiver in this case is, while S.C. Rev. Ruling #93-1 is based on the Department's incorrect assumption that Meyers Arnold adopted a strict "but for" test (which test is not set forth in the statute and does not appear to this Court to be the holding in that case) and assumes that such a test would apply to a two transaction case where one of the transactions is optional and is not inextricably linked to the

[9] That a "but for" test should not be applied is also supported by the fact that it would be contrary to South Carolina law in many cases. For example, there are many charges that would not be incurred but for a sale of tangible personal property (such as installation charges sold in conjunction with the sale of tangible personal property) that are clearly not taxable in South Carolina. See S.C. Reg. 117-313.3 (installation charges); S.C. Reg. 117-306 (repair charges); S.C. Reg. 117-313.4 (alteration charges); S.C. Code Ann. § 12-36-2120(14)(charges for wrappers or containers); S.C. Reg. 117-318.2 (interest charges on seller financing)). One of SCDOR's own revenue rulings would also run counter to a "but for" test. S.C. Rev. Ruling # 14-7 (providing that optional charges for hurricane rental insurance sold in conjunction with sleeping accommodations are not subject to sales tax but mandatory charges are subject to sales tax).

sale of the tangible personal property. See Alltel, 2015 WL 7681302, at p. 23, n. 18 (stating that "[b]ecause this court concludes that the plain meaning of the statutory provisions at issue does not include charges collected for insurance as gross proceeds of sale of tangible personal property . . . , the advisory opinions issued by the Department [most notably Rev. Ruling #93-1] which may adopt the Meyers Arnold test advanced by the Department cannot be considered by this court."). Furthermore, as explained in Petitioners' Response to Respondent's Motion for Summary Judgment ("Petitioner's MSJ Response"), both Louisiana and Rhode Island appear to have effectively changed their positions on this issue since the cases cites by SCDOR. See Petitioner's MSJ Response at pp. 20-22.[10]

In sum, even if S.C. Code Ann. §12-36-90, *i.e.* the measure of tax statute, is applied here, the Waiver proceeds do not "proceed or accrue from the sale of tangible personal property." The Waiver proceeds accrue from the sale of the Waiver, which provides protection from the risk of loss of the rented property, and not from the sale or rental of items under the Rental-Purchase Agreement. See supra Findings of Facts, pp. 2-3. This result is particularly mandated where the sales tax imposition statutes must be construed against imposition of the tax and in favor of the taxpayer and where SCDOR may only interpret the tax statutes based on the plain meaning of the statute. See supra, Statutory Construction at §A.

---

[10] This Court also notes that decisions from other jurisdictions have reached the conclusion that optional waivers were not subject to sales tax. See Rent-A-Center West, Inc. v. Utah State Tax Comm'n, No. 20140129, at p. 3 (Utah January 5, 2016) (addressing exact same Waivers at issue here and determining that they were not subject to sales tax because they were not "an amount paid or charged for leases or rentals of tangible personal property" as the Utah statute required and invalidating a long-standing Tax Commission regulation that "impermissibly broaden[ed] the language of the statute."); Letter Ruling No. CL 2290, 2000 Mo. Tax Ltr. Rul. LEXIS 37 (Miss. Dep't Rev. May 18, 2000) (ruling that the sale of optional damage waiver protection for a separately stated price was not taxable as it was not the sale of tangible personal property, nor was it specifically listed as a taxable service under the relevant statutes.).

2. The Proceeds from the Waivers are Not a "Cost of Service."

SCDOR also argues that the Waiver proceeds are a cost of service that cannot be deducted from Petitioners' gross proceeds under S.C. Code Ann. §12-36-90 (2014). As previously mentioned, this "measure of tax" statute provides that the term "gross proceeds" includes "the proceeds from the sale of tangible personal property *without any deduction for*: (i) the cost of goods sold; (ii) the cost of materials, labor, or service. . . ." Id. (emphasis added). However, the Waiver proceeds do not constitute a cost or cost of service associated with tangible personal property, and, thus, they are not being improperly deducted from the taxable rental fee.

The tax policy considerations behind this prohibition on deducting costs are rooted in the difference between a sales tax and an income tax. Tr. at 140:7-143:17. An income tax "is a levy on a taxpayer's net income or taxable income or profit, all synonyms," and it is determined by subtracting costs of doing business from gross proceeds received. Id. at 140:13-20. Costs of doing business would include the items set forth in S.C. Code Ann. §12-36-90(b) "because these are ordinary and necessary expenses in determining profit," which is the essence of an income tax. Id. at 140:20-22 and 141:11-15. The sales tax, on the other hand, "is diametrically opposite." It is not concerned with profit or whether a taxpayer is operating at a loss but rather is only concerned with gross proceeds. Id. at 141:15-19. Because sales taxes primarily apply to sales of goods versus services, in the absence of §12-36-90(b), a taxpayer might be tempted to carve out the services or costs incurred in creating an item of tangible personal property that is subject to sales tax thus reducing the gross proceeds subject to tax. Id. at 142:7-143:17.

In support of its argument that Petitioners are improperly deducting a service cost, SCDOR relies on Travelscape, LLC v. S.C. Dept. of Rev., 391 S.C. 89, 705 S.E.2d 28 (2011); however, reliance on this case is misplaced. Travelscape, an on-line travel company offering hotel booking services, added "service and facilitation" fees to the price of the room it charged its customers. Id., 391 S.C. at 95, 705 S.E.2d at 31. It asserted that these fees were not subject to sales tax because the fees were "'derived from' the services it provides, not from the rental charge for the hotel room." Id., 391 S.C. at 97, 705 S.E.2d at 32. The Court disagreed holding that the service charge was a part of gross proceeds and that the cost of services was not deductible under the plain meaning of the statute. Id., 391 S.C. at 97, 705 S.E.2d at 33. This holding makes perfect sense in light of the facts that (a) the cost of services was included in the price of the room and was a cost of the seller; (b) the fees were not optional; and (c) the service was not the subject of a separate agreement.

The "cost of service" provision does not apply here. First, the Waiver does not provide a service; instead, it provides a customer with the option to avoid certain risks of loss. Tr. at 76:14-77:9 and 72:12-74:11. Any services performed by Petitioners (such as warranty or maintenance services) are done pursuant to the terms of the Rental-Purchase Agreement, not the Waiver, and such costs are already included in the sales tax base. Id. at 76:14-77:5. Furthermore, even if one could somehow categorize the Waiver as a service, the Waiver proceeds cannot be viewed as a *cost* of service. Petitioners do not insure their rental merchandise, so there is no cost that is passed on to the customers. Id. at 77:10-16. Finally, even if one could view the Waiver as a service and as a cost of service, it cannot be characterized as a cost of service *of the items rented.* The Waiver provides protection from certain risks of loss; it is not a cost that is incurred in producing or is otherwise embodied in

the item rented. Additionally, the Waiver charges are optional, are the subject of a separate agreement, are separately stated and do not count toward the purchase of the item rented. Id. at 78:6-79:12; 83:17-84:8; 84:12-85:3 and 85:20-86:10. Accordingly, the Waiver proceeds cannot be viewed as a service cost of service of the items rented that is being improperly deducted from gross proceeds.

Finally, as previously set forth, a court should only reach the question of what can and cannot be deducted from gross proceeds after it determines that a tax is properly being imposed in the first place. As discussed in §B above, no South Carolina statute imposes a sales tax on Waiver proceeds, which do not result from the sale of tangible personal property. Therefore, there is no tax imposed on gross proceeds of Waivers from which to deduct a service cost. See Brock Services, LLC v. State of Alabama Dept. of Revenue, No. S. 14-1236 at p. 10 (Ala. Tax Tribunal Sept. 28, 2015) (holding that taxpayer was not improperly deducting a labor cost from its gross proceeds as the receipts for providing scaffolding labor services were "never gross proceeds subject to the rental tax to begin with.").

E. The Waiver Proceeds are Not Taxable as Proceeds from the Sale of a Warranty, Maintenance or Other Service Agreement.

Although the Department Determinations characterized the Waivers as warranty, maintenance or other similar service contracts that require a seller to service, repair, replace, perform maintenance on the property sold/rented or warranty the property such that they would be subject to sales tax, SCDOR did not assert this argument at trial and thus appears to have abandoned it. In any event, this Court finds that the Waivers do not provide any such services as to the property rented nor do they provide indemnification for these same items. See Tr. 76:14-77:5 and Ex. 3. Petitioners do have these obligations under their Rental-Purchase

Agreements with purchasers, and the charge for such services is included in the taxable rental charge to each purchaser. See Tr. 76:14-77:5 and Ex. 1. Thus, the Court finds that the Waivers are not a "warranty," "service contract," or "maintenance agreement" as those terms are defined by S.C. Code Ann. § 38-78-20(4), (12) or (14), and the proceeds from the sale of Waivers are not taxable as "gross proceeds accruing or proceeding from the sale or renewal of warranty, maintenance, or similar service contracts" under S.C. Code Ann. § 12-36-910(B)(16).

CONCLUSION

In sum, because (1) no statute specifically imposes sales tax on the sale of the Waivers in question (whether they be intangibles or services), and (2) even if the gross proceeds or measure of tax statute (S.C. Code Ann. §12-36-90) is applied, the Waiver proceeds (a) do not "proceed or accrue from" the sale of tangible personal property, and (b) are not a cost of service of the seller, the Waiver proceeds are not subject to sales tax in South Carolina.

ORDER

Based on the foregoing, I find that the Waiver proceeds are not subject to sales tax in South Carolina. Accordingly, SCDOR's assessments against Petitioners are hereby dismissed.

The Honorable H. W. Funderburk, Jr.

Columbia, South Carolina

_____, 2016

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Rent-A-Center East, Inc. and Rent Way, Inc., Petitioners, vs. South Carolina Department of Revenue, Respondent.	)	Docket No. 13-ALJ-17-0601-CC **FINAL ORDER AND DECISION**

APPEARANCES: Petitioners: John von Lehe, Jr., Esquire and Bryson M. Geer, Esquire
Respondent: Sean G. Ryan, Esquire and Lauren Acquaviva, Esquire

STATEMENT OF THE CASE

This matter comes before the Administrative Law Court (ALC or Court) following Rent-A-Center East, Inc.'s and Rent Way, Inc.'s (Petitioners) request for a contested case hearing under S.C. Code Ann. § 12-60-460 (2014). The Petitioners are contesting the South Carolina Department of Revenue's (Department) determination that the Petitioners should have included in their gross proceeds of sales, the proceeds from Liability Damage Waiver (Waiver) fees associated with the rental of tangible personal property from the Petitioners' South Carolina stores and, therefore, paid sales tax on the proceeds from the Waiver fees. The Petitioners assert that the proceeds from the Waiver fees are not includable in their gross proceeds of sales and, therefore, not subject to sales tax. The Department, on the other hand, asserts that based on a plain reading of S.C. Code Ann. §§ 12-36-910(A) (2014) and 12-36-90 (2014), applicable case law,

previous administrative decisions, and longstanding administrative policy, the proceeds from Petitioners' Waiver fees should have been included in their gross proceeds of sales and subject to sales tax.

A hearing was held before this Court on September 24 and 25, 2015. After careful consideration of the testimony, evidence, and arguments made by the parties, the Court upholds the Department's Determination.

ISSUES

The following issues were raised in this proceeding:

I. Whether the transactions at issue are subject to sales tax pursuant to § 12-36-910(A)?

II. Whether the proceeds from the Waiver fees associated with the rental of tangible personal property from Petitioners' South Carolina stores should have been included in the Petitioners' gross proceeds of sales as defined by § 12-36-90 and, therefore, subject to sales tax?

III. Whether the Waiver fee constitutes a "cost of service" as that term is used in § 12-36-90(1)(b)(ii)?

IV. Whether the Waiver fee constitutes a "service contract" as that term is used in S.C. Code Ann. § 12-36-910(B)(6) (Supp. 2010)?

FINDINGS OF FACTS

Having observed the witnesses and exhibits presented at the hearing and taking into consideration the burden of persuasion and the credibility of the witnesses, I make the following findings of fact by a preponderance of the evidence:

The Petitioners operated a rent-to-own business in South Carolina. Hr'g Tr. 71:24 – 25, 124:7 – 10, 213:17 – 25. They rented and sold durable consumer goods, such as electronics, televisions, furniture, and appliances. Hr'g Tr. 69:1 – 6, 69:16 – 20, 70:1 – 23, 92:17 – 22, 124:7 – 10, 213:17 – 25. A customer wishing to rent an item from Petitioners entered into a Consumer Rental-Purchase Agreement. Hr'g Tr. 70:12 – 71:25; Exhibit 1; Exhibit 2. This agreement set forth, among other things, the following: the rental term, which could be monthly, semi-monthly, or weekly; the amount of the rental payment for the rental term; the amount of the renewal payment for subsequent rental terms; and other charges, including the Waiver fee. Hr'g Tr. 82:13 – 17; Exhibit 1; Exhibit 2. Petitioners did not require a customer who rented property from them to continue renting the property beyond the initial term. Hr'g Tr. 93:23 – 96:5. Instead, the Consumer Rental-Purchase Agreement terminated at the end of each term, and the customer had the option to renew the Consumer Rental-Purchase Agreement beyond the initial term for as many terms the customer wanted up until the customer acquired ownership of the item. Hr'g Tr. 93:23 – 96:5; Exhibit 1; Exhibit 2. For example, a customer with a weekly rental term had the option to renew or not renew the Consumer Rental-Purchase Agreement each week. Once a customer renewed the Consumer Rental-Purchase Agreement for the specified number of terms, the customer acquired ownership of the item. Hr'g Tr. 94:25 – 96:21; Exhibit 1; Exhibit 2.

Additionally, the Petitioners offered their customers the opportunity to add a Waiver to their rental for an additional monthly fee, which Petitioners calculated based on a percentage of the rental payment. Hr'g Tr. 115:18 – 21. A customer could add the Waiver when the customer initially entered into the Consumer Rental-Purchase

Agreement or when the customer renewed the Consumer Rental-Purchase Agreement. Hr'g Tr. 79:13 – 17. If a customer added the Waiver, "Rent-A-Center agree[d] to waive [the customer's] liability to Rent-A-Center if the property [was] damaged, destroyed, or lost through lightening, fire, smoke, windstorm, theft, or flood." Hr'g Tr. 72:12 – 74:11; Exhibit 3. In other words, according to Hugh Tollack, Rent-A-Center's Director of Tax Audits, Planning, and Research, Rent-A-Center "assume[d] the risk of loss of the fair market value of that item" when a customer chose to add a Waiver to his or her rental of the item. Hr'g Tr. 84:23 – 85:3; Exhibit 1; Exhibit 2. However, pursuant to the explicit terms of the Optional Liability Waiver Provision, Rent-A-Center would waive the customer's liability only if the customer "paid all periodic rental payments including the liability waiver fee through the date of loss and . . . complied with all other terms of [the] Rental Agreement and the terms of [the] Optional Liability Waiver Provision." Exhibit 3 (emphasis added). The Optional Liability Waiver Provision explicitly stated "[t]his Optional Liability Waiver Provision is an **additional part** of the Rental Agreement." Hr'g Tr. 85:4 – 8; Exhibit 3 (emphasis added). If a customer did not have a Waiver and returned damaged property to Petitioners at the end of one of the rental terms, the customer would be responsible for the fair-market value of the property. Hr'g Tr. 72:1 – 11, 101:9 – 15, 125:10 – 21; Exhibit 1; Exhibit 2.

A customer could not add a Waiver to the rental of an item from Petitioners without first renting an item from Petitioners or another Rent-A-Center affiliate. Hr'g Tr. 106:7 – 18, 115:12 – 21. Additionally, the Petitioners could not determine the Waiver fee without a corresponding rental because the Waiver fee was calculated based upon a percentage of the rental payment. Hr'g Tr. 116:8 – 12. Moreover, if a customer stopped

making his or her rental payments, the customer could not continue to submit the Waiver fee to the Petitioners because, according to Hugh Tollack, "[t]here is nothing for the customer or Rent-A-Center to waive at that point." Hr'g Tr. 116:13 – 20. Finally, the transaction at issue in this case only involves customers renting an item and adding the Waiver in South Carolina.[1] Hr'g Tr. 101:17 – 102:14.

The Department audited Rent-A-Center East, Inc.'s sales tax returns for the period April 1, 2007 – October 31, 2010, and determined that it owed $521,694.93 in sales tax on its proceeds from the Waiver fees, plus interest in the amount of $96,652.51.[2] Hr'g Tr. 92:10 – 16; Rent-A-Center East Exhibit 7. The Department also audited Rent Way, Inc.'s sales tax returns for the period April 1, 2007 – December 31, 2009, and determined that it owed $192,158.64 in sales tax on its proceeds from the Waiver fees, plus interest in the amount of $41,116.23.[3] Hr'g Tr. 92:10 – 16; Rent Way Exhibit 7. The Petitioners collected sales tax on the proceeds of their sales/rentals of the above-mentioned durable consumer goods and remitted the sales tax to the Department. Hr'g Tr. 92:17 – 93:1. The Petitioners did not include the proceeds from the Waiver fees in their gross proceeds of sales. Rent-A-Center East Exhibit 7; Rent Way Exhibit 7.

---

[1]While Hugh Tollack testified that customers could potentially rent an item from a Rent-A-Center affiliate in another state and then go into one of Petitioners stores in South Carolina and add a waiver to the rental, there is no evidence in the record establishing that this type of transaction took place in South Carolina. Hr'g Tr. 101:17 – 102:14.

[2]The interest was calculated through November 30, 2013, and continued to accrue since that time. Therefore, the Department will have to recalculate the amount of interest currently due.

[3]The interest was calculated through November 30, 2013, and continued to accrue since that time. Therefore, the Department will have to recalculate the amount of interest currently due.

After applying the plain language of the statutes at issue, applicable case law, previous administrative decisions, and longstanding administrative policy, the Department determined that the Petitioners should have included the proceeds from their Waiver fees in their gross proceeds of sales. Hr'g Tr. 186:11 – 192:9; Rent-A-Center East Exhibit 7; Rent Way Exhibit 7. According to John McCormack, the General Manager of the Policy Section within the Office of General Counsel, when the Department determines whether or not something is subject to sales tax, it looks at the whole transaction – the sale or rental of the item – not just the item itself. Hr'g Tr. 186:11 – 187:2. When determining what is included in the gross proceeds of sales - or what constitutes value proceeding or accruing from the sale, lease, or rental of tangible personal property - the Department uses the "but for" test set forth in Meyers Arnold v. S.C. Tax Comm'n, 285 S.C. 303, 328 S.E.2d 920 (1985), and has used that test since the Court of Appeals issued the Meyers Arnold decision. Hr'g Tr. 190:22 – 197:25.

CONCLUSIONS OF LAW

General Conclusions

S.C. Code Ann. § 12-60-30 (2014) grants jurisdiction to this Court to hear contested cases under the Administrative Procedures Act. Specifically, § 12-60-460 grants this Court the authority to conduct contested case hearings in matters concerning taxes. The burden of proof is with the party asserting the affirmative in an adjudicatory administrative proceeding. See Ford v. Atl. Coast Line R. Co., 169 S.C. 41, 168 S.E. 143, 167 (1932) ("The general rule is, in the absence of valid statutory enactment to the contrary, that the burden of proof rests upon him who has the affirmative of the issue. . . ."); see also Leventis v. Dep't of Health and Envtl. Control, 340 S.C. 118, 132-33, 530

S.E.2d 643, 651 (Ct. App. 2000). In the instant matter, it is the Petitioners who requested a contested case hearing to challenge the Department's Determination. Thus, the Petitioners assert the affirmative and must prove by a preponderance of the evidence that the Department's Determination is incorrect. See, e.g., Janasik v. Fairway Oaks Villas Horizontal Prop. Regime, 307 S.C. 339, 346, 415 S.E.2d 384, 388 (1992) ("Findings of fact based upon a 'preponderance' of the evidence are those supported by the greatest 'weight, amount, credibility or truth' as reflected by the whole of the evidence before the court, or 'evidence which convinces as to its truth.'").

Applicable Law

I. The Petitioners' Sales of Waivers are Subject to Sales Tax

Under South Carolina law, "[a] sales tax, equal to five[4] percent of the gross proceeds of sales, is imposed upon every person[5] engaged or continuing within this State in the business of selling tangible personal property at retail." Section 12-36-910(A). Tangible personal property, as defined under the South Carolina Sales and Use Act, means "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also means services and intangibles . . . the sale or use of which is subject to tax under this chapter . . . ." S.C. Code Ann. § 12-36-60 (2014). I conclude that the transaction at issue constitutes the sale/rental of tangible personal property and, thus, is subject to sales tax under § 12-36-910(A).

[4]S.C. Code Ann. § 12-36-1110 (2014) imposes an additional one percent sales and use tax beginning on June 1, 2007.

[5]For sales and use tax purposes, the term person "includes any individual, firm, partnership, limited liability company, association, corporation, receiver, trustee, any group or combination acting as a unit, the State, any state agency, any instrumentality, authority, political subdivision, or municipality." S.C. Code Ann. § 12-36-30 (2014).

The Department argues that one transaction is at issue, and that transaction involves the rental of a durable consumer good, which both parties agree is tangible personal property, and the associated Waiver fee. In other words, the Department argues the rental of tangible personal property, along with the Waiver, constitutes a single transaction. The Petitioners argue that two transactions are involved, one involving the rental of tangible personal property and one involving the sale of a Waiver. The Petitioners then argue that the transaction at issue before this Court involves only the sale of a Waiver, which is not tangible personal property and, therefore, not subject to sales tax.

Clearly, customers go to Petitioners' stores to rent durable consumer goods, not to purchase Waivers. A customer cannot add a Waiver to the rental without first renting tangible personal property from Petitioners. Moreover, a customer cannot continue paying the Waiver fee once the customer stops making the rental payment because there is nothing for the Petitioners to waive at that point. Thus, I agree with the Department that the transaction at issue involves the rental of tangible personal property, which includes the Waiver fee.

Next, I find that the timing of the transaction at issue occurred in two different ways but that the result remains the same. The first type of transaction involves the customer adding the Waiver to the rental when the customer initially rents the tangible personal property. The second type of transaction involves the customer adding the Waiver to the rental when the customer renews his or her rental of the tangible personal property. The Department argues that because the Consumer Rental-Purchase Agreement terminates at the end of each term, every renewal constitutes a new

transaction. The Department's argument is supported by the fact that if a customer stops making rental payments – or fails to renew the Consumer Rental-Purchase Agreement – the customer must return the tangible personal property. However, if the customer renews the Consumer Rental-Purchase Agreement, the customer can keep the tangible personal property for another term. Therefore, I agree with the Department that every renewal constitutes a new transaction. Thus, regardless of the timing of the transaction, the transaction at issue involves the rental of tangible personal property, which includes the Waiver fee.

The Department's contention and this Court's finding that one transaction is at issue is supported by the true object test. In cases where the transaction at issue combines the sale or rental of tangible personal property with the charge for a service, South Carolina applies the "true object" test in order to determine whether the transaction as a whole constitutes a service or the sale of tangible personal property. See S.C. Code Ann. Regs. 117-308. The "true object" test is best described in 9 Vanderbilt Law Review 231(1956), wherein it is stated that "[t]he true test then is one of the basic purpose of the **buyer**" (emphasis added). The Vanderbilt Law Review article, in quoting Snite v. Department of Revenue, 74 N.E.2d. 877 (1947), also establishes the following general rule:

> If the article sold has no value to the purchaser except as a result of services rendered by the vendor, and the transfer of the article to the purchaser is an actual and necessary part of the services rendered, then the vendor is engaged in the business of rendering service, and not in the business of selling at retail. **If the article sold is the substance of the transaction and the service rendered is merely incidental to and an inseparable part of the transfer to the purchaser of the article sold, then the vendor is**

> **engaged in the business of selling at retail, and the tax which he pays ... [is measured by the total cost of article and services].** If the service rendered in connection with an article does not enhance its value and there is a fixed or ascertainable relation between the value of the article and the value of the service rendered in connection therewith, then the vendor is engaged in the business of selling at retail, and also engaged in the business of furnishing service, and is subject to tax as to the one business and tax exempt as to the other.

(Emphasis added). Based on the above, I conclude that the true object of the transaction at issue in this case is the sale/rental of tangible personal property.

Specifically, I find that the Petitioners are in the rent-to-own business. They rent durable consumer goods to their customers and for an additional fee, offer their customers a Waiver. When a customer enters one of Petitioners' stores, the customer is looking to purchase or rent a durable consumer good. Customers do not go to Petitioners' stores to purchase Waivers. In fact, a customer cannot go into one of Petitioners' stores and just buy a Waiver. In order to even be able to add a Waiver to the rental, a customer must first rent an item from one of the Petitioners or its affiliates. The Petitioners cannot even determine the Waiver fee without a corresponding rental, as the Waiver fee is based on a percentage of the rental price. Furthermore, the Waiver agreement states that it is an **additional** part of the Consumer Rental-Purchase Agreement. Additionally, a customer cannot continue to submit the Waiver fee to the Petitioners once the customer stops making rental payments. Finally, a customer cannot go into Petitioners' store and purchase a Waiver to protect the customer from liability for damage of a good rented from Petitioners' competitors. Based on those facts, I conclude that the Waiver is merely incidental to and an inseparable part of the transfer to the

purchaser of the durable consumer good. Therefore, because the true object of the transaction at issue is the rental of tangible personal property, I conclude that the transaction is subject to sales tax pursuant to § 12-36-910(A).

II. The Proceeds From The Waiver Fees Should Have Been Included in Petitioners' Gross Proceeds of Sales

Because I have concluded that the transaction at issue is subject to sales tax, I must next determine what is includable in the gross proceeds of sales. "Gross proceeds of sales" is defined as:

> [T]he value proceeding or accruing from the sale, lease, or rental of tangible personal property.
>
> (1) The term includes:
>
> * * *
>
> (b) the proceeds from the sale of tangible personal property without any deduction for:
>
> * * *
>
> (ii) the cost of materials, labor, or service . . . .

Section 12-36-90. Based on applicable case law, administrative decisions, and the Department's longstanding administrative policy, I conclude that the gross proceeds from Petitioners' sales/rentals of durable consumer goods include the Waiver fees.

The South Carolina Court of Appeals addressed the definition of gross proceeds of sales in Meyers Arnold, 285 S.C. 303, 328 S.E.2d. 920. One of the issues in Meyers Arnold involved whether lay-away fees paid in conjunction with lay-away sales were includable in gross proceeds for sales tax purposes. Id. In Meyers Arnold, the taxpayer was in the business of selling tangible personal property. Id. at 307, 328 S.E.2d at 923. For an additional fee, the taxpayer allowed the customer to purchase the tangible personal property on lay away. Id. A customer did not have to purchase the items on lay away, but

if the customer chose that option, the customer incurred a lay-away fee. In determining whether the lay-away fees were includable in gross proceeds, or whether the lay-away fee constituted value proceeding or accruing from the sale of tangible personal property, the Court of Appeals reasoned that but for the lay-away sales, the taxpayer would not receive any lay-away fees. Id. Therefore, the lay-away fees were included in the gross proceeds of sales and subject to tax. Id. In more general terms, the holding of Meyers Arnold is that if a taxpayer could not collect a fee but for the sale of tangible personal property, then that fee is includable in the taxpayer's gross proceeds of sales because it is part of the value proceeding or accruing from the sale.

The Department consistently applies the "but for" test from Meyers Arnold to transactions like the transaction at issue in this case, and has been consistently doing such since the Court of Appeals issued the Meyers Arnold decision. For example, in Commission Decision S-D-174 (1986), the Department addressed a similar issue to the issue in this case: whether fees damage waiver fees are subject to sales tax. The taxpayer in that matter, just like the Petitioners in this matter, was in the business of renting tangible personal property. That taxpayer added a 5% fee for a property damage waiver for the property it rented. The Department determined that the value accruing from the "sale" included the rental fee and the damage waiver fee. Because "gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property, the damage waiver fee is included in the gross proceeds of sales. Citing Meyers Arnold, supra, the Department reasoned that but for the lease of tangible personal property the taxpayer would not receive the damage waiver fees, therefore, those fees are part of the gross proceeds of sales and subject to sales tax.

Similarly, in S.C. Rev. Rul. #93-1, the Department addressed whether collision damage waivers offered by an automobile rental company were subject to the sales tax. Just like the Petitioners here, the automobile rental company offered customers the opportunity to add a waiver to the automobile rental. If a customer added the waiver, the automobile rental company released the customer from liability for any damages occurring during the time the customer rented the car. Citing Meyers Arnold, supra, and Commission Decision S-D-174, the Department determined that the collision damage waivers were taxable. The Department based its determination upon the fact that but for the lease of the tangible personal property, the taxpayer would not have received the waiver fee. The damage waiver fee was part of the rental transaction and constituted value proceeding or accruing from the rental transaction. Therefore, the Department determined the damage waiver fee should have been included in the gross proceeds of sales and was subject to tax.

Clearly, the Department has been consistently applying the "but for" test to determine what the value proceeding or accruing is in transactions like those at issue in this case. "The construction of a statute by the agency charged with its administration will be accorded the most respectful consideration and will not be overruled absent compelling reasons." Brown v. S.C. Dep't of Health & Envtl. Control, 348 S.C. 507, 515, 560 S.E.2d 410, 414 (2002) (quoting Dunton v. S.C. Bd. of Examin'rs in Optometry, 291 S.C. 221, 223, 353 S.E.2d 132, 133 (1987)); see also Nucor Steel v. S.C. Pub. Serv. Comm'n, 310 S.C. 539, 543, 426 S.E.2d 319, 321 (1992) (recognizing that where an agency is charged with the execution of a statute, the agency's interpretation should not be overruled without cogent reason). However, the Petitioners argue that Meyers Arnold

is inapplicable here. Specifically, the Petitioners argue that the facts in Meyers Arnold are distinguishable from the facts in this case because in Meyers Arnold the fee was for the sale to take place, while here, the Petitioners allege the fee is for something completely separate from the sale/rental. The Department argues that the fee in Meyers Arnold was for a service or benefit – the service or benefit of holding a customer's good until the customer could pay for the good in full – and the fee here is also for a service or benefit – the service or benefit of shifting the risk of loss from the customer to the Petitioners. The Department further argues that similar to the transaction in Meyers Arnold, but for the rental of tangible personal property, the Petitioners would not receive any Waiver fees. Thus, the Waiver fees constitute value proceeding or accruing from the rental of tangible personal property. I agree with the Department that the "but for" test applies in this case. When the "but for" test is applied to the facts here, it is clear that but for the rental of a durable consumer good, the Petitioners would not have received the Waiver fee. Therefore, I conclude that the Waiver fee constitutes value proceeding or accruing from the rental of tangible personal property, and the proceeds from the Waiver fee should have been included in the Petitioners' gross proceeds of sales.

Specifically, the Petitioners' Waiver fees were incidental to their rental of tangible personal property. The Petitioners' customers could not and did not add a Waiver to the rental without first renting an item from Petitioners; the Petitioners calculated the Waiver fee based on a percentage of the rental fee; the Consumer Rental-Purchase Agreement included the Waiver fee; if a customer added a Waiver, the Petitioners agreed to waive the customer's liability for the fair-market value of the rented item to the Petitioners; the Petitioners agreed to waive the customer's liability only if the customer was current on

his or her rental payments; a customer could not continue submitting the Waiver fee to Petitioners if the customer stopped making his or her rental payments; and the Waiver agreement specifically stated that it was an additional part of the Consumer Rental-Purchase Agreement. Clearly, the Waiver is inextricably linked to the rental of the tangible personal property. The Petitioners could not offer Waivers or receive proceeds from the Waiver fees without the rental transaction. Thus, but for the rental of the tangible personal property, the Petitioners would not receive Waiver fees. Therefore, the Petitioners should have included the proceeds from the Waiver fees in their gross proceeds of sales.

III. The Waiver Fee Constitutes a Cost of Service

I also conclude that the Waiver fee constitutes a cost of service. The Department argues that the proceeds from the Waiver fees are includable in gross proceeds because the phrase "gross proceeds of sale" specifically includes costs of services. See § 12-36-90(1)(b)(ii). The Petitioners argue that the Waiver fee is not a cost of service because it does not cost the Petitioners anything to provide the Waiver. The South Carolina Supreme Court addressed the "cost of service" language in Travelscape, LLC v. S.C. Dept. of Revenue, 391 S.C. 89, 705 S.E.2d 28 (2011). The taxpayer in Travelscape was an online travel company offering hotel reservations (it does not actually own the hotels). Id. at 95, 705 S.E.2d at 31. One of the issues in Travelscape involved whether the facilitation fee and service fee that the taxpayer added to the net rate of the room being rented were includable in the taxpayer's gross proceeds of sales. Travelscape, 391 S.C. 89, 705 S.E.2d 28. "The facilitation and service fees are retained by Travelscape as compensation for its role in the transaction. . . . The sum of the net room rate, facilitation

fee, service fee, and tax recovery charge is the actual price listed for the room on Expedia." Id. at 95, 705 S.E.2d at 31. Thus, the taxpayer's customers were paying for a hotel room, and the fee for the taxpayer's reservation service was merely incidental to the purchase of the hotel room. The Court concluded that "the fees charged by Travelscape for its services are subject to sales tax under the plain language of section 12-36-920(A)[6] as gross proceeds." Id. at 98, 705 S.E.2d at 33. The Court reasoned that "because the cost of services is specifically included in the definition of gross proceeds of sales . . . the fees retained by Travelscape for its services are taxable as gross proceeds." Id.

The Petitioners argue that the "cost of service" language only includes services that are included as a part of the cost of the sale or rental of tangible personal property. However, I read no such limiting language in the statute, nor did the Court in Travelscape hold such. Clearly, the "cost of service" language encompasses any services sold with the tangible personal property. Thus, unless specifically excluded, services sold in conjunction with tangible personal property are part of the gross proceeds of that sale. Here, when the Petitioners sell a Waiver, they agree to waive the customer's liability to the Petitioners. In the Petitioners' own words, by providing Waivers, the Petitioners agree to shift the risk of loss. Shifting the risk of loss constitutes a service. Therefore, I conclude that because the Petitioners provide this service in conjunction with their rental of tangible personal property, the Waiver fees are specifically included in the definition of gross proceeds of sales as a "cost of service" and are subject to sales tax.

[6]Even though this statute only said "gross proceeds," the Court used the definition of "gross proceeds of sales" found in § 12-36-90 when interpreting this statute.

The definition of "sales price" in S.C. Code Ann. § 12-36-130 (2014), which includes "labor or service cost" and "any services . . . that are part of the sale," further supports my conclusion that the Waiver fee is includable in the gross proceeds of sales as a "cost of service." While "sales price" is a use tax term and the issue before this Court is a sales tax issue, sales taxes and use taxes are inextricably bound and related. "A use tax complements a sales tax by ensuring that the local use of an item purchased outside the state is taxed in the same amount it would be if it were purchased locally." Thayer v. S.C. Tax Comm'n, 307 S.C. 6, 413 S.E.2d 810, 813 (1992); see also State ex rel. Roddey v. Byrnes, 219 S.C. 485, 517, 66 S.E.2d 33, 46 (1951). Thus, the total amount that the tax is based on – the gross proceeds of sales for sales tax and the sales price for use tax[7] – must be the same. In order for that amount to be the same, everything included in that amount must be the same. Since "services that are part of the sale" are included in the sales price for use tax purposes, those same services must be included in the gross proceeds of sales for sales tax purposes. Thus, since the Waiver fee is for a service provided by the Petitioners as part of the rental of tangible personal property, the Waiver fee is included in the gross proceeds of sales.

IV. The Waiver Fee Constitutes a Service Contract

Finally, I conclude that the Waiver fee constitutes a service contract. The Department argues that in addition to being taxable because the Waiver proceeds fall within the definition of gross proceeds of sales, the taxability of such is further evidenced

[7] See S.C. Code Ann. § 12-36-1310 (2014), which imposes a use tax "at the rate of [six] percent of the sales price of the property . . . ."

by S.C. Code Ann. § 12-36-910(B)(6) (Supp. 2010) (repealed).[8] This section explicitly states that sales tax applies to the "sale or renewal of warranty, maintenance or similar service contracts for tangible personal property, whether or not such contracts are purchased in conjunction with the sale of tangible personal property." Section 12-36-910(B)(6); see also S.C. Rev. Rul. #06-9.

South Carolina law clearly defines a service contract as:

> a contract or agreement for a separately stated consideration for a specific duration to perform the repair, replacement, or maintenance of property **or indemnification for** repair, **replacement,** or maintenance, for the operational or structural failure due to a defect in materials, workmanship, or normal wear and tear, with or without additional provisions for incidental payment of indemnity under limited circumstances including, but not limited to, towing, rental, and emergency road service. Service contracts may provide for the repair, replacement, or maintenance of property for damage resulting from power surges and accidental damage from handling.

S.C. Code Ann. § 38-78-20(12) (2000) (emphasis added). Here, the Waiver is clearly a service contract for the tangible personal property rented from the taxpayer. This is evidenced by the fact the consumer pays a separately stated price for the Waiver, the Waiver is on a term-by-term basis, and the Waiver indemnifies a customer from having to pay the fair-market value of the rented property if the rented property is damaged.

[8] In 2011, the General Assembly deleted Subsection (B)(6), but that subsection was in effect during the audit period at issue. Prior to October 1, 2005, when the General Assembly enacted (B)(6), service contracts were only subject to sales tax if contemporaneously purchased with tangible personal property. The enactment of (B)(6) made service contracts taxable regardless of when purchased. For the years after 2011 when (B)(6) was deleted, service contracts are only subject to sales tax if contemporaneously purchased with the tangible personal property. The taxpayer's Waivers are contemporaneously purchased with tangible personal property, therefore, the changes in legislation do not impact the taxability of the Waivers for the years after the period at issue.

Therefore, I conclude that the Waiver is a service contract, and because service contracts were explicitly subject to sales tax during the audit period, the proceeds received by the taxpayer from the Waivers sold in its South Carolina stores during the audit period are subject to sales tax.

WHEREFORE, for the reasons set forth more fully herein, the Petitioners' sales of Waivers should have been included in their gross proceeds of sales and are subject to sales tax.

THEREFORE, IT IS HEREBY ORDERED that the Department's Determinations are upheld in their entirety, and the assessments in the amount of $521,694.93 (Rent-A-Center East, Inc.), plus interest, and $192,158.64 (Rent Way, Inc.), plus interest, are upheld.[9]

AND IT IS SO ORDERED.

H.W. Funderburk, Jr.
Administrative Law Judge

Columbia, South Carolina
January 29, 2016

[9]Interest shall continue to accrue until the Petitioners' tax liabilities are paid in full.

Nelson
Mullins

Nelson Mullins Riley & Scarborough LLP
Attorneys and Counselors at Law
151 Meeting Street / Sixth Floor / Charleston, SC 29401-2239
Tel: 843.853.5200 Fax: 843.722.8700
www.nelsonmullins.com

Bryson M. Geer
(Admitted in NC & SC)
Tel: 843.720.4306
bryson.geer@nelsonmullins.com

February 16, 2016

VIA EMAIL AND US MAIL
The Honorable H. W. Funderburk, Jr.
Administrative Law Judge
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

RE: Rent-A-Center, East, Inc. and Rent Way, Inc. v. South Carolina Department of Revenue
Docket No. 13-ALJ-17-0601-CC
Our File No. 17856/09003

Dear Judge Funderburk:

This letter is in response to the Department of Revenue's proposed Order submitted on January 29, 2016. Petitioners will respond briefly to the following issues raised therein:

1. **True Object Test**

In its proposed order, SCDOR argues that the true object test applies. More specifically, it states that the true object test supports its contention that "one transaction is at issue" and that the true object of Petitioners' customers is to rent durable consumer goods not to obtain a waiver of liability. See SCDOR's Proposed Order at pp. 9-10. This argument reflects a fundamental misunderstanding of the true object test. The test is not used to determine whether one transaction exists. Instead, one must first determine that a mixed or bundled transaction exists. Where one does, then the true object test can be used to determine whether the tangible personal property or the service is the true object of the transaction. See Boggero v. S.C. Dept. of Rev., 414 S.C. 277, 286-88, 777 S.E.2d 842, 846-47 (Ct. App. 2015).

For example, in Boggero, the Court of Appeals determined that the true object of Boggero's customers was to rent portable toilets and not to purchase services related to same (such as delivery of toilets and removal of waste). The Court noted that a reasonable inference from a review of the invoices at issue was that the service fees charged actually represented a premium payment for extra amenities provided with the toilets and that no evidence supported that Boggero charged more for certain units because of additional service costs. Id. In other words, the transaction at issue was mixed or bundled together such that the tangible personal

property was not separable from the service, and the true object test was then used to determine which element was the true object of the transaction. Additional examples discussed at the trial of this matter included the dentist putting a gold filling in a patient and the sale of an engraved trophy. In both examples the customer is receiving a bundled item that must be unbundled. The services at issue in Boggero, as well as the services described in the examples, all altered or improved the tangible personal property and thus were inseparable from the property.

In this case, on the other hand, the evidence in the record established that two separate transactions were at issue- the sale or rental of tangible personal property (such as a TV) and the sale of an optional Waiver offering protection from liability (whether it be a service or an intangible). See Tr. at 84:15-85:3 and 85:20-86:10 (testimony of Petitioners' witness stating that two separate agreements are at issue, which provide two different benefits, and that one of the agreements is entirely optional) and 204:2-3 (testimony of SCDOR witness acknowledging the existence of two separate agreements)). An optional transaction obviously is not mixed, bundled or inextricably linked to the other transaction and can easily be separated. In fact, customers can and do rent goods without purchasing the optional Waivers. Furthermore, the Waiver does not alter or improve the rental property in any way. See Tr. at 84:9-14. Thus, the true object test is not relevant here. Tr. 153:4-154:2 (testimony of Petitioner's tax policy expert stating that if the Waiver "were built into the rental transaction, if it were mandatory, if it reduced the price of my rental payments, then you have your bundled transaction. . . [b]ut this is optional . . . [a]nd so you have a second transaction. . . [a]nd so it does not become a bundled transaction. . . .").

Also, SCDOR's reference to Snite v. Ill. Dept. of Rev., 74 N.E.2d 877, 880 (Ill. 1947) and the apparent implication that the Waiver is an "inseparable part" of the rental agreement is similarly misplaced. It simply defies logic to say that a Waiver is inseparable from the rental transaction when it is optional and does not affect the amount of the rental fee or the customer's possession, use or operation of the rental property, and it does not alter or improve the property in any way. The simple undisputed fact that a customer can obtain the goods without the Waiver proves that the Waiver is not "an inseparable part of the transfer to the purchaser of the article sold."

2. SC Revenue Ruling # 93-1

SCDOR cites Revenue Ruling #93-1 for the proposition that it "has been consistently applying the 'but for' test to determine what the value proceeding or accruing is in transactions like those at issue." See SCDOR's Proposed Order at p. 13. It summarizes the conclusion of #93-1 as determining that the proceeds from collision damages waivers sold with car rentals constituted value proceeding or accruing from the rental transactions because the car rental company would not have received the waiver proceeds but for the lease of the cars. Id. However, SCDOR's proposed order does not mention that #93-1 was rejected as a basis for using the "but for" test in the Alltel case where the relevant statutory language does not tax the

items in question. See Alltel Communications, Inc. v. S.C. Dept. of Rev. 2015 WL 7681302 (S.C. Admin. Law Ct. Nov. 15, 2015)(*appeal filed* February 5, 2016).[1] See also Petitioners' Proposed Order at pp. 8-15 (discussing Alltel in more detail). As in Alltel, the Waivers here are not subject to tax under the plain meaning of the statute, and, therefore, #93-1 cannot be used to re-write the statute. See Petitioners' Proposed Order at pp. 7-9.

Thank you for the opportunity to provide this brief response to the Court, and please let us know if the Court requires any additional information.

With kind regards,

Bryson M. Geer

BMG:dh

cc: Sean G. Ryan, Esq.
Lauren Acquaviva, Esq.
John C. von Lehe, Esq.
(all w/enclosures)

[1] Please note that the appeal was filed after Petitioners submitted their proposed order, and citations to Alltel therein should be revised to reflect this subsequent history. Petitioners would be happy to submit a revised proposed order making that change if that would be helpful to the Court.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211-9979

February 16, 2016

Via Electronic Mail

The Honorable H.W. Funderburk, Jr.
Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Ste. 224
Columbia, SC 29201

Re: Rent-A-Center East, Inc. and Rent Way, Inc. vs. South Carolina Department of Revenue
Docket No. 13-ALJ-17-0601-CC

Dear Judge Funderburk:

Please find attached an electronic copy of the South Carolina Department of Revenue's (Respondent's) Response to Petitioner's Proposed Order in the above-referenced matter. A hard copy will be placed in the U.S. Postal Service tomorrow.

Should you have any questions, please do not hesitate to contact me at 803-898-5110 or Lauren.Acquaviva@dor.sc.gov.

Very truly yours,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Lauren Acquaviva
Counsel for Litigation

c: John C. von Lehe, Jr., Esquire (Via E-mail Only)
Bryson M. Geer, Esquire (Via E-mail Only)

Attachment: Respondent's Response to Petitioner's Proposed Order and Proof of Service

LA: tm

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211-9979

February 16, 2016

Via Electronic Mail

The Honorable H.W. Funderburk, Jr.
Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Ste. 224
Columbia, SC 29201

Re: Rent-A-Center East, Inc. and Rent Way, Inc. vs. South Carolina Department of Revenue
Docket No. 13-ALJ-17-0601-CC

Dear Judge Funderburk:

Please find attached an electronic copy of the South Carolina Department of Revenue's (Respondent's) Response to Petitioner's Proposed Order in the above-referenced matter. A hard copy will be placed in the U.S. Postal Service tomorrow.

Should you have any questions, please do not hesitate to contact me at 803-898-5110 or Lauren.Acquaviva@dor.sc.gov.

Very truly yours,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Lauren Acquaviva

Lauren Acquaviva
Counsel for Litigation

c: John C. von Lehe, Jr., Esquire (Via E-mail Only)
Bryson M. Geer, Esquire (Via E-mail Only)

Attachment: Respondent's Response to Petitioner's Proposed Order and Proof of Service

LA: tm

Nelson Mullins

Nelson Mullins Riley & Scarborough LLP
Attorneys and Counselors at Law
151 Meeting Street / Sixth Floor / Charleston, SC 29401-2239
Tel: 843.853.5200 Fax: 843.722.8700
www.nelsonmullins.com

Bryson M. Geer
(Admitted in NC & SC)
Tel: 843.720.4306
bryson.geer@nelsonmullins.com

February 17, 2016

VIA EMAIL AND US MAIL
The Honorable H. W. Funderburk, Jr.
Administrative Law Judge
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

RE: Rent-A-Center, East, Inc. and Rent Way, Inc. v. South Carolina Department of Revenue
Docket No. 13-ALJ-17-0601-CC
Our File No. 17856/09003

Dear Judge Funderburk:

This letter is in response to the Department of Revenue's letter dated February 16, 2016 and the accompanying response to Petitioners' Proposed Order. First, as is evident from comparing Petitioners' 2½ page letter to the Department's 19 page formal pleading, the parties had two different understandings of what the Court was requesting them to file in response to the proposed orders. Petitioners understood it to be a brief response to anything newly raised or unfairly mischaracterized not a full briefing on all arguments. Petitioners would be happy to prepare such a document or to appear for oral arguments if that would be helpful to this Court, but Petitioners believe the Court is familiar with the arguments made by both parties and that the Proposed Orders are likely sufficient for this Court to make its decision in this matter.

Additionally, Petitioners are compelled to respond to the multiple accusations by the Department that Petitioners are attempting to mislead this Court by misstating or omitting relevant facts or testimony. Petitioners have no such intention and have made no such misstatements or omissions. Petitioners simply set forth their arguments as the Department had the opportunity to set forth its arguments.

Moreover, the Department is either misreading or misconstruing Petitioners' Proposed Order to support the erroneous statement that Petitioners are attempting to mislead the Court. For example, the Department claims that "Petitioners attempt to mislead this Court by suggesting that John McCormack, the Department's Manager of the Tax Policy Division, agrees that services, including the waivers, are not taxable unless specifically enumerated." SCDOR's Response at p. 14. That is ***not*** what Petitioners stated or suggested. Instead, Petitioners'

Proposed Order cites to John McCormack as "agreeing that South Carolina statutes do specifically enumerate certain services that are taxable and that waivers are not included" and cites the transcript at 207:17-24 in support of this statement. A review of the transcript reveals that the above cited testimony from Mr. McCormack was preceded by his discussing his position (which is the testimony the Department emphasizes) that the services at issue are taxable because they are part of gross proceeds. Tr. 205:17-207:16. Then the following exchange takes place:

Q: Okay. Let me go into that in a second. Let me first clarify, South Carolina statutes do enumerate certain services that are taxable, correct?

A: Yes

Q: Okay. And is the sale of waivers one of those specifically enumerated services?

A: No.

Tr. at 207:17-24. This is exactly what Petitioners stated was his testimony. Although the Department would like to by-pass the imposition statute and focus only on the measure of tax statute, Petitioners' Proposed Order accurately points out that Mr. McCormack agrees that the taxing statute enumerates certain services as taxable and that the sale of waivers is not one of the services enumerated. The Department is free to argue that the imposition statute is not relevant and that the measure of tax statute is what is relevant, but the statements that Petitioners are misquoting Mr. McCormack and misleading this Court are simply wrong.

Additionally, the Department goes on to accuse Petitioners of neglecting to mention that a portion of Mr. McCormack's testimony-- wherein he correctly agreed that if the Waiver was sold by a third party or affiliate of Petitioners, then the proceeds would not be taxable-- was based on "a hypothetical that involved specific facts." Department's Response at pp. 14-15. His actual testimony was as stated (see Tr. at 209:19-210:2), and the relevant facts are set out in the testimony cited — that it is a third party or affiliate selling the exact same Waivers as are at issue here, which as Petitioners and the Pot-O-Gold case point out is non-sensical. Again, the Department is free to make an argument that the third party or affiliate situation is distinguishable from the facts at issue here, but to accuse Petitioners of omitting relevant facts is unwarranted.

The Department also asserts that Petitioners are attempting to mislead the Court with respect to the status of the law in Rhode Island and Louisiana. Again, Petitioners are simply making their arguments as to what appears to Petitioners to be the state of the law in those states. The Court can access the decisions cited and review the testimony in the case on those topics and make its own conclusions, but Petitioners do not misstate any testimony or facts at issue that would justify an accusation that it is attempting to mislead this Court.

Thank you for the Court's attention to these matters, and please do not hesitate to contact us if any additional information is needed.

With kind regards,

John von Lehe

John C. von Lehe, Jr.

Bryson Geer by John von Lehe

Bryson M. Geer

BMG:dh

cc: Sean G. Ryan, Esq.
Lauren Acquaviva, Esq.
John C. von Lehe, Esq.
(all via e-mail)

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211-9979

February 18, 2016

The Honorable H.W. Funderburk, Jr.
Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Ste. 224
Columbia, SC 29201

Re: Rent-A-Center East, Inc. and Rent Way, Inc. vs. South Carolina Department of Revenue, Docket Number: 13-ALJ-17-0601-CC

Dear Judge Funderburk:

This letter is in response to the Petitioners' letter dated February 17, 2016. The Department's Response to Petitioners' Proposed Order addresses the subjects the Department believes the Petitioners' mischaracterized as requested by the Court. See Hr'g Tr. 253:9 – 11. Specifically, the Department merely brought to the Court's attention the eight subjects the Department believes warranted clarification, which the Department understood to be the purpose of the response.

Furthermore, the Petitioners had the same opportunity as the Department to address all of the mischaracterizations they believed existed. The fact that they only decided to address two subjects should not be grounds for the Petitioners to submit a supplemental response after having read the Department's response. Notwithstanding, it appears that the Petitioners have nevertheless addressed additional issues in their letter dated February 17, 2016. To the extent the Court gives further consideration to the Petitioners' letter or grants the Petitioners any further opportunity to respond, the Department would respectfully request the same opportunity.

Thank you for your consideration in this matter. Please do not hesitate to contact me at Lauren.Acquaviva@dor.sc.gov or 803-898-5110 should you have any questions or concerns.

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Lauren Acquaviva

Lauren Acquaviva
Counsel for Litigation

cc: John C. von Lehe, Esquire
Bryson M. Geer, Esquire

RECEIVED
FEB 22 2016
NELSON, MULLINS

Nelson Mullins

Nelson Mullins Riley & Scarborough LLP
Attorneys and Counselors at Law
151 Meeting Street / Sixth Floor / Charleston, SC 29401-2239
Tel: 843.853.5200 Fax: 843.722.8700
www.nelsonmullins.com

Bryson M. Geer
(Admitted in NC & SC)
Tel: 843.720.4306
bryson.geer@nelsonmullins.com

May 31, 2016

Via FedEx
Lauren Acquaviva, Esq.
General Counsel for Litigation
South Carolina Department of Revenue
300A Outlet Pointe Blvd.
Columbia, SC 29210
(803) 898-5375

RE: Rent-A-Center, East, Inc. and Rent Way, Inc. v. South Carolina Department of Revenue
Docket No. 13-ALJ-17-0601-CC
Our File No. 17856/09003

Dear Lauren:

Enclosed please find Rent-A-Center's check in the amount of $919,585.55 as payment of the taxes and interest claimed to be owed by Petitioners through June 1, 2016.

With kind regards,

Bryson M. Geer

BMG:dh
Enclosure

cc: Sean G. Ryan, Esq.

RECEIVED
JAN 13 2017
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT COUNTY

H. W. Funderburk, Jr., Administrative Law Judge

Case No. 13-ALJ-17-0601-CC

Appellate Case No. 2016-001210

Rent-A-Center East, Inc. and Rent Way, Inc., Appellants,

v.

South Carolina Department of Revenue, Respondent.

CERTIFICATE OF COUNSEL

Pursuant to South Carolina Appellate Court Rule 210(g), the undersigned certifies that the foregoing Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

By: _____

John C. von Lehe, Jr.
Bryson M. Geer
Nelson Mullins Riley & Scarborough LLP
151 Meeting Street / Sixth Floor
Post Office Box 1806 (29402-1806)
Charleston, SC 29401-2239
(843) 853-5200

Attorneys for Appellants

Charleston, South Carolina
January 9, 2017