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SC Court of Appeals

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

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**APPEAL FROM ADMINISTRATIVE LAW COURT**

**Shirley C. Robinson, Administrative Law Judge**

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

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

**v.**

**South Carolina Department of Revenue ..... Respondent.**

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**APPENDIX TO THE RECORD ON APPEAL**

**VOLUME I OF I**

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**EXHIBITS AND OTHER MATERIALS OR DOCUMENTS**

1. Petitioner's Exhibit 36 – SC IPA Analysis ..... 3148

DISH NETWORK - SOUTH CAROLINA APPORTIONMENT  
2010 INCOME PRODUCING ACTIVITY PERCENTAGE ANALYSIS

SC IPA% (in accordance with DirecTV decision)		
In SC	Outside SC	Total
<b>Programming / Content</b>		
Subscriber-Related Expenses (National Content)		
-	55,791,362	55,791,362
-	10,876,308	10,876,308
-	2,290,945	2,290,945
-	48,052	48,052
2,708,235	-	2,708,235
<b>Satellites &amp; Uplink</b>		
-	3,509,057	3,509,057
-	3,395,650	3,395,650
-	1,551,076	1,551,076
4,118,935	-	4,118,935
<b>Advertising</b>		
Retention Marketing		
148,388	-	148,388
16,093	-	16,093
96,490	-	96,490
8,268	-	8,268
Subscriber Acquisition Marketing		
376,964	-	376,964
921,365	-	921,365
837,915	-	837,915
1,333,621	-	1,333,621
282,802	-	282,802
37,993	-	37,993
489,552	-	489,552
988,025	-	988,025
13,319,402	-	13,319,402
873,973	-	873,973
19,554,500	-	19,554,500
-	16,685,910	16,685,910
<b>G&amp;A Expenses</b>		
-	-	-
-	-	-
-	-	-
-	-	-
<b>TOTAL</b>	<b>46,112,521</b>	<b>94,148,360</b>
<b>SOUTH CAROLINA PERCENTAGE</b>	<b>32.8763%</b>	<b>140,260,881</b>

Audit Assessment		
Year	Liability / Refund	SC Appt %
2005	365,040	0.8282%
2006	400,887	1.3563%
2007	313,237	1.4537%
2008	(121,679)	1.4075%
2009	(439,263)	1.4982%
2010	26,064	1.6144%

<b>TOTAL LIABILITY / REFUND</b>	<b>544,286</b>
Estimated Interest	399,496
Estimated Penalties	276,307
<b>TOTAL TAX and P&amp;I</b>	<b>1,220,089</b>
<b>Net Difference from Audit Assessment</b>	<b>(2,121,530)</b>

SC IPA% (in accordance with DirecTV decision)		
In SC	Outside SC	Total
<b>SC IPA% - Includes G&amp;A Expenses</b>		
In SC	Outside SC	Total
-	55,791,362	55,791,362
-	10,876,308	10,876,308
-	2,290,945	2,290,945
-	48,052	48,052
2,708,235	-	2,708,235
-	3,509,057	3,509,057
-	3,395,650	3,395,650
-	1,551,076	1,551,076
4,118,935	-	4,118,935
-	-	-
-	-	-
148,388	-	148,388
16,093	-	16,093
96,490	-	96,490
8,268	-	8,268
-	-	-
376,964	-	376,964
921,365	-	921,365
837,915	-	837,915
1,333,621	-	1,333,621
282,802	-	282,802
37,993	-	37,993
489,552	-	489,552
988,025	-	988,025
13,319,402	-	13,319,402
873,973	-	873,973
19,554,500	-	19,554,500
-	16,685,910	16,685,910
-	-	-
-	10,135,491	10,135,491
-	3,651,248	3,651,248
-	703,253	703,253
<b>46,112,521</b>	<b>108,638,352</b>	<b>154,750,873</b>
<b>29.7979%</b>		
<b>SC IPA% (in accordance with DirecTV decision)</b>		
Year	Liability / Refund	SC Appt %
2005	65,552	0.3907%
2006	92,023	0.4720%
2007	76,982	0.4522%
2008	(395,760)	0.5164%
2009	(577,260)	0.6272%
2010	(211,410)	0.7374%
	(949,873)	
	(10,207)	
	58,639	
	(901,441)	
	(2,180,476)	

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