

9/18/19

THE STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

APPEAL FROM THE ADMINISTRATIVE LAW COURT  
The Honorable Shirley C. Robinson, Administrative Law Judge

**RECEIVED**  
OCT 17 2019  
SC Court of Appeals

Docket No. 19-ALJ-17-0121-AP

Shirley Whitfield, Individually and as the Personal Representative of the Estate of  
William Whitfield.....Petitioner-Appellant,

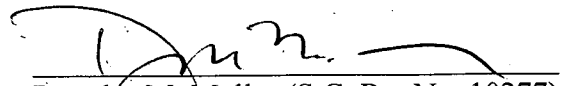
v.

South Carolina Department of Revenue..... Respondent-Appellee.

**NOTICE OF APPEAL**

Shirley Whitfield, Individually and as the Personal Representative of the Estate of William Whitfield ("Appellant"), appeals the Final Order of the Honorable Shirley C. Robinson dated September 18, 2019 (the "Final Order"), which granted a Motion to Dismiss filed by the South Carolina Department of Revenue ("Respondent"), dismissed the contested case filed by Appellant and denied the Appellant's requests for an income tax refund for tax year 2012 and tax year 2013. Appellant received written notice of the entry of the Final Order on September 18, 2019.

October 17, 2019

  
Douglas M. Muller (S.C. Bar No. 10277)  
Trudy Robertson (S.C. Bar No. 64856)  
Paul Lynch (S.C. Bar No. 12833)  
Moore & Van Allen PLLC  
78 Wentworth Street (29401)

P.O. Box 22828  
Charleston, SC 29413-2828  
(843) 579-7000 - telephone  
(843) 579-7099 – facsimile  
[dougmuller@mvalaw.com](mailto:dougmuller@mvalaw.com)  
[trudyrobertson@mvalaw.com](mailto:trudyrobertson@mvalaw.com)  
[paullynch@mvalaw.com](mailto:paullynch@mvalaw.com)

Attorneys for Appellant Shirley Whitfield,  
Individually and as the Personal  
Representative of the Estate of William  
Whitfield

Other Counsel of Record:

Elisabeth W. Shields, Esquire  
Counsel for Litigation  
Adam J. Neil, Esquire  
Managing Counsel for Litigation  
South Carolina Department of Revenue  
300A Outlet Pointe Blvd (29210)  
P.O. Box 12265  
Columbia, SC 29211-9979

Attorneys for Respondent South Carolina Department of Revenue

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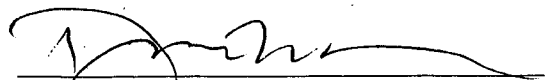
South Carolina Department of Revenue..... Respondent-Appellee.

**PROOF OF SERVICE**

This is to certify that I have this day served counsel for the Respondent and the  
Administrative Law Court in the foregoing matter with a copy of the foregoing **Notice  
of Appeal** via hand delivery, addressed as follows:

Elisabeth W. Shields, Esquire  
Counsel for Litigation  
Adam J. Neil, Esquire  
Managing Counsel for Litigation  
South Carolina Department of Revenue  
300A Outlet Pointe Blvd. (29210)  
P.O. Box 12265  
Columbia, SC 29211-9979  
*Attorneys for Respondent South Carolina Department of Revenue*

The Honorable Jana E. Shealy  
Clerk, Administrative Law Court  
Edgar Brown Building  
1205 Pendleton Street, Suite 224  
Columbia, SC 29201



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Douglas M. Muller (S.C. Bar No. 10277)  
Trudy Robertson (S.C. Bar No. 64856)  
Paul Lynch (S.C. Bar No. 12833)  
Moore & Van Allen PLLC  
78 Wentworth Street (29401)  
P.O. Box 22828  
Charleston, SC 29413-2828  
(843) 579-7000 - telephone  
(843) 579-7099 – facsimile  
[dougmuller@mvalaw.com](mailto:dougmuller@mvalaw.com)  
[trudyrobertson@mvalaw.com](mailto:trudyrobertson@mvalaw.com)  
[paullynch@mvalaw.com](mailto:paullynch@mvalaw.com)

Attorneys for Appellant Shirley Whitfield,  
Individually and as the Personal  
Representative of the Estate of William  
Whitfield

October 17, 2019

Charleston, SC

**Moore & Van Allen**

October 17, 2019

Douglas M. Muller,  
Attorney at Law

T 843 579 7032  
F 843 579 8719  
dougsmuller@mvalaw.com

**VIA HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

**Moore & Van Allen PLLC**

78 Wentworth St.  
Charleston, SC 29401-1428

Mailing Address:  
Post Office Box 22828  
Charleston, SC 29413-2828

**Re: Shirley Whitfield, Individually and as the Personal Representative of the Estate of  
William Whitfield v. South Carolina Department of Revenue  
Docket No.: 19-ALJ-17-0121-AP**

Dear Ms. Kitchings:

Enclosed for filing please find the original and one (1) copy of a Notice of Appeal and Proof of Service in the above referenced matter. Pursuant to Rule 203(d)(2), SCACR, I am filing a copy of the Notice and this letter with the Administrative Law Court, and I am enclosing a check made payable to the Court of Appeals in the amount of \$250.00 for the requisite filing fee. Please file the original and return a file stamped copy to the bearer of this letter.

By copy of this letter, I am serving all counsel of record with a copy of the same.

Thank you for your assistance in this matter.

Sincerely,

Moore & Van Allen PLLC

  
Douglas M. Muller

DMM/

Enclosures: as stated

cc (via hand delivery):  
The Honorable Jane E. Shealy, Administrative Law Court  
Elisabeth W. Shields, Esq.  
Adam J. Neil, Esq.

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SC Court of Appeals

Charlotte, NC  
Research Triangle Park, NC  
Charleston, SC