

THE STATE OF SOUTH CAROLINA
In the South Carolina Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Case No. 2017-ALJ-17-0418-CC
Appellate Case No. 2020-000999

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NOV 13 2020
SC Court of Appeals

Synovus Bank..... Appellant,

v.

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

**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION FOR EXTENSION
TO FILE ITS INITIAL BRIEF**

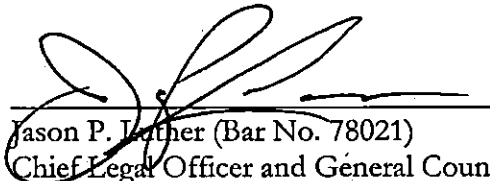
Pursuant to Rules 208(a)(1), 209, 240, and 263 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue (Department) respectfully requests a thirty day extension of time to file and serve its initial brief and Designation of Matter in the above-captioned appeal. This is the Department's second request for an extension of time.

This request is necessitated because the undersigned's other case demands and scheduling deadlines will not allow him to complete the Department's Initial Brief and Designation within the current deadline. Currently, these items are due on November 13, 2020; with the additional thirty-day extension, they will be due on December 13, 2020. Counsel for Appellant does not object to this request.

This Motion is made in good faith and not for purposes of delay. The undersigned counsel for the Department has been actively involved in a number of complex tax litigation matters pending at the Administrative Law Court, in the Court of Common Pleas, and South Carolina District Court

with discovery/depositions or hearings scheduled in September and October, as well as several emergency/expedited hearings involving various regulatory enforcement matters arising from Governor McMaster's COVID-19 Executive Orders.

Therefore, the undersigned respectfully moves this Court for a thirty-day extension of time to file and serve its initial brief and Designations of Matter in the above-captioned matter until December 13, 2020.



Jason P. Luther (Bar No. 78021)
Chief Legal Officer and General Counsel
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Attorney for the South Carolina Department of Revenue

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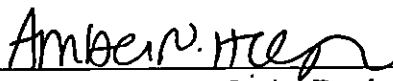
South Carolina Department of Revenue,..... Respondent.

PROOF OF SERVICE

I certify that I have served the South Carolina Department of Revenue's Motion for Extension to File its Initial Brief and Designation of Matter via electronic mail and by depositing a copy of the Brief in the United States Mail, postage prepaid, on November 10, 2020, at the following address(es):

Ashley P. Cuttino, Esquire
Lewis T. Smoak, Esquire
Ogletree, Deakins, Nash, Smoak & Stewart, P.C.
300 North Main Street, Suite 500
Greenville, SC 29601
Ashley.Cuttino@ogletreedeakins.com
Lewis.Smoak@ogletreedeakins.com

Burnet R. Maybank, III, Esquire
Nexsen Pruet, LLC
P.O. Drawer 2426
Columbia, SC 29202
bmaybank@nexsenpruet.com


Amber N. Hogan, Senior Paralegal
South Carolina Department of Revenue

Columbia, South Carolina
November 10, 2020

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

300A Outlet Pointe Blvd.
Columbia, SC 29210



PO Box 12265
Columbia, SC 29211-9979

November 9, 2020

The Honorable Jenny Abbott Kitchings
Clerk of Court
SC Court of Appeals
P.O. Box 11629
Columbia, SC 29211

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SC Court of Appeals

Re: Synovus Bank v. South Carolina Department of Revenue
ALC Docket No: 17-ALJ-17-0418-CC
Appellate Case No.: 2020-000999

Dear Ms. Kitchings:

Enclosed please find the South Carolina Department of Revenue's Motion for Extension to File its Initial Brief and Designation of Matter. Counsel for Appellant does not object to this request. The current due date for the South Carolina Department of Revenue's initial brief and designation of matter is November 13, 2020. Therefore, with a 30-day extension, they would be due December 13, 2020. This is the Department's second request for extension as to this brief. Pursuant to Rule 240(d), SCACR, a fee is not required for motions by a department of the State of South Carolina.

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

If you have any questions or need anything further from me please do not hesitate to contact me at 803-898-5785 or Jason.Luther@dor.sc.gov. If I am not available you can reach my paralegal, Amber Hogan, at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

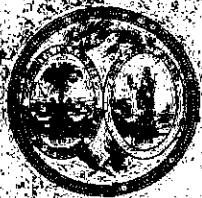
Sincerely,

A handwritten signature in black ink, appearing to read "Jason R. Luther".

Jason R. Luther, Esquire
Chief Legal Officer and General Counsel

JPL/anh
Enclosures

c: Ashley P. Cuttino, Esquire
Lewis T. Smoak, Esquire
Burnet R. Maybank, III, Esquire



**South Carolina
Department of Revenue
Office of General Counsel**

P.O. Box 12265, Columbia, SC 29211-9979

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The Honorable Jenny Abbott Kitchings
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