

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

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**Dec 11 2020**

**SC 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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Synovus Bank..... Appellant,

v.

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

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**SOUTH CAROLINA DEPARTMENT OF REVENUE'S DESIGNATION OF MATTER**

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Columbia, South Carolina  
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In addition to those designations numbered in the Appellant's Designation of Matter, the Respondent proposes the following be included in the Record on Appeal:

1. Request for a Contested Case Hearing filed November 16, 2017.
2. Synovus Pre-Hearing Statement filed on January 2, 2018.
3. Order granting Partial Summary Judgment and denying Petitioner's Motion for Summary Judgment filed October 22, 2018.
4. Administrative Law Court Final Order and Decision of Ralph King Anderson, III, filed on April 17, 2020.
5. Synovus Bank's Motion to Reconsider the Findings of Fact, Conclusions of Law, and Order and Supporting Memorandum filed on May 8, 2020.
6. South Carolina Department of Revenue's Response to Synovus Bank's Motion to Reconsider filed on May 18, 2020.

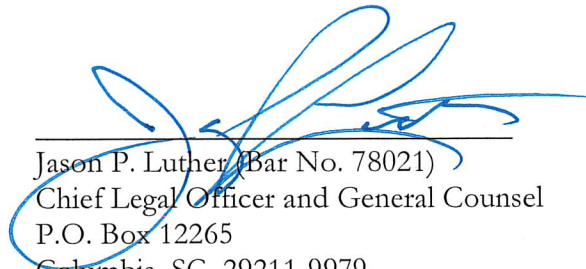
7. Order of Ralph King Anderson, III, filed on May 20, 2020.
8. Administrative Trial Transcript of October 17, 2019 at pp. 8–9, 17, 30, 35, 40, 42–45, 47–53, 60–63, 70–80, 82–86, 88–92, 95, 99, 101, 104–114, 118–140, 142–145, 159–160, 166, 170, 177–179, 194–195, 211–213, 219, 223–225, and 227–229.
9. Joint Trial Exhibits 7 – Synovus’ original tax return for year 2011.
10. Joint Trial Exhibit 11 – Synovus’ original tax return for year 2012.
11. Joint Trial Exhibit 14 – Synovus’ original tax return for year 2013.
12. Joint Trial Exhibits 10 -- Synovus amended tax returns for years 2011.
13. Joint Trial Exhibit 13 – Synovus’ amended tax return for year 2012.
14. Joint Trial Exhibit 16 – Synovus’ amended tax return for year 2013.
11. Joint Trial Exhibit 17 – Synovus Form 1101B for the year end 12.31.14.
12. Joint Trial Exhibit 19 – Synovus Audit File.
13. Joint Trial Exhibit 21 – Department Determination dated October 17, 2017.
14. Joint Trial Exhibit 26 – SC Rev. Ruling #16-x.
15. Joint Trial Exhibit 28 – Final Report of S.C. Taxation Realignment Commission.
16. Joint Trial Exhibit 29 – Synovus Expert Witness Designation.
17. Joint Trial Exhibit 33 – South Carolina Department of Revenue’s Expert Witness

Disclosure.

18. Joint Trial Exhibit 34 – CV of Robert Beckwith.
19. Joint Trial Exhibit 39 – PWC Income Tax Guide.
20. Joint Trial Exhibit 46 – Schedule M-1.
21. Joint Trial Exhibit 47 – Schedule M3.

I certify that this designation contains no matter which is irrelevant to this appeal.

*<Signature page to follow>*



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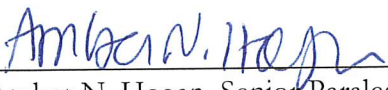
South Carolina Department of Revenue,..... Respondent.

**PROOF OF SERVICE**

I certify that I have served the Respondent South Carolina Department of Revenue's Designation of Matter via electronic mail and by depositing a copy of the Brief in the United States Mail, postage prepaid, on December 11, 2020, at the following address(es):

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Columbia, South Carolina  
December 11, 2020