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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

Synovus Bank..... Appellant,

v.

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

SOUTH CAROLINA DEPARTMENT OF REVENUE'S DESIGNATION OF MATTER

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

Columbia, South Carolina
December 11, 2020

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SOUTH CAROLINA DEPARTMENT OF REVENUE'S DESIGNATION OF MATTER

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.

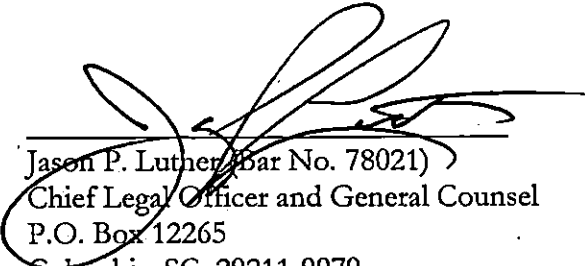
7. Order of Ralph King Anderson, III, filed on May 20, 2020.
8. Administrative Trial Transcript of October 17, 2019 at pp. 8–9, 17, 30, 35, 40, 42–45, 47–53, 60–63, 70–80, 82–86, 88–92; 95, 99, 101, 104–114, 118–140, 142–145, 159–160, 166, 170, 177–179, 194–195, 211–213, 219, 223–225, and 227–229.
9. 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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Attorney for the South Carolina Department of Revenue

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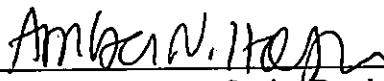
South Carolina Department of Revenue..... Respondent.

PROOF OF SERVICE

I certify that I have served the 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):

Ashley P. Cuttino, Esquire
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Burnet R. Maybank, III, Esquire
Nexsen Pruet, LLC
P.O. Drawer 2426
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Amber N. Hogan, Senior Paralegal
South Carolina Department of Revenue

Columbia, South Carolina
December 11, 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

December 11, 2020

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

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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:

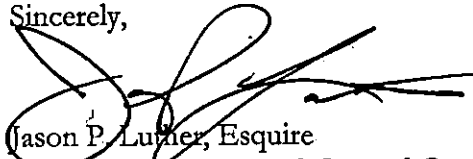
Enclosed please find the South Carolina Department of Revenue's Initial Brief and Designation of Matter, along with a Proof of Service, in the above-referenced matter.

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,


Jason P. 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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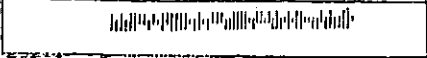


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The Honorable Jenny Abbott Kitchings
 Clerk of Court
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