



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Protest Pursuant to Revenue Procedures Act**  
S.C. Code Ann. §12-60-10, et seq.

**If you are appealing the seizure of your state refund for a debt such as a Hospital Bill, Child Support, Student Loan, etc., do not file this form. You need to contact the claimant agency to which the refund was applied.**

**Section I: Taxpayer Identification**

Taxpayer Name(s): \_\_\_\_\_  
(Please type or print)

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: \_\_\_\_\_

Period(s) Covered: \_\_\_\_\_

Type(s) of Tax(es) or matter. Check all that apply:

- Corporate Income Tax
- Employer Withholding Tax
- Individual Income Tax
- Liquor by the Drink Tax
- Motor Fuel Tax
- Partnership Income Tax
- Regulatory Violation
- Sales and Use Tax
- Tobacco Tax
- Other (Specify) \_\_\_\_\_

Identification Number (Social Security Number, License Number, File Number, etc.): \_\_\_\_\_

**Section II: Department of Revenue Document to be Attached**

Please attach a copy of the Department of Revenue document or notice you received which led to the filing of this protest.

**Section III: Reason for Protest**

State all the reasons you disagree, including a statement of facts supporting your position and the law or other authority upon which you rely. (If the amount of proposed assessment is less than \$2,500 you need not provide your legal authority unless you are a partnership, "S" corporation, an exempt organization or an employee plan and the proposed tax is imposed by Chapters 6, 11, or 13 of Title 12.) The law or other authority supporting your position must be furnished on all regulatory violations. Add additional sheets if necessary.

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

(over)

Blank lines for writing.

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

Business Entity Name (if applicable) \_\_\_\_\_

By \_\_\_\_\_ Title \_\_\_\_\_  
Signature of Owner/Partner/Officer/LLC Member

Print Name \_\_\_\_\_ Date \_\_\_\_\_

**INSTRUCTIONS**

The purpose of this form is to reduce to writing those facts and issues with which you disagree. If more space is needed, additional sheets may accompany this form. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If you file a joint income tax return, both you and your spouse must sign. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return document to the Department of Revenue address shown on the notice or document with which you disagree.

**Social Security Privacy Act Disclosure**  
It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

**The Family Privacy Protection Act**  
Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.