

# SCDOR

Audit Services  
2 S Park Cir  
Ste 100  
Charleston, SC 29407

October 20, 2015

Ronald Jefferson Davis, Jr.  
Ronald Jefferson Davis, Jr.  
[REDACTED]

Type Tax: Individual Income Tax  
Period: 01/01/2011 to 12/31/2013  
File #: [REDACTED]  
Audit #: [REDACTED]

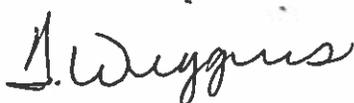
Dear Ronald Jefferson Davis, Jr.:

The tax return(s) referenced above have been examined and accepted as submitted to the Department of Revenue. The file has been closed and no further action is required on your part.

Please be aware that if, at any point, you earn/receive income taxable to the the state of South Carolina, you are required by SC Revenue Ruling #87-2 to report your federal taxable income on line 1 of your South Carolina tax return (SC1040). This includes your share of the Subchapter S corporation's income. On line 42, you can then modify your South Carolina income for the Subchapter S income, losses, and deductions not taxable to South Carolina pursuant to the allocation and apportionment provisions of Article 9. Pass through items of dividend, interest not connected with the business and gains or losses from the sale of intangible personal property not connected with the business would be allocable to South Carolina. All other income, losses and deductions would be apportioned to the other state since no business was conducted in South Carolina, and South Carolina income would be modified for these items.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,



Tamara Wiggins, Auditor  
Email [tamara.wiggins@dor.sc.gov](mailto:tamara.wiggins@dor.sc.gov), 843-953-8384, FAX 843-556-1780  
2 S Park Cir, Ste 100  
Charleston, SC 29407

91 7199 9991 7033 5346 8984

**SCDOR**

Audit Services  
2 S Park Cir  
Ste 100  
Charleston, SC 29407

December 18, 2015

Olga Lisinska  
attn: Ronald Jefferson Davis, Jr



Type Tax: Individual Income Tax  
Period: 01/01/2011 to 12/31/2013  
File #:   
Audit #: 

Dear Olga Lisinska:

The tax return(s) referenced above have been examined and accepted as filed with the Department of Revenue based on the documentation submitted for verification purposes. The file has been closed and no further action is required on your part.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

A handwritten signature in cursive script that reads "T. Wiggins".

Tamara Wiggins, Auditor  
Email [tamara.wiggins@dor.sc.gov](mailto:tamara.wiggins@dor.sc.gov), 843-953-8384, FAX 843-556-1780  
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