

ANDREW K. EPTING, JR., L.L.C.
ATTORNEYS AT LAW

March 2, 2015

VIA FACSIMILE @ 803-896-0023

Rick Reames, III, Director
SC Department of Revenue
300A Outlet Pointe Boulevard
Columbia, SC 29210

RE: SC File Number 21116028-7
FEIN *****6352
Income Period 12-2013 INCOME
LES VOITURE, LES BATEAUX, ET LES EQUIPMENTS, INC.

Dear Mr. Reames:

First, thank you for taking the time to review and respond to my letter of January 22, 2015. I think there is some confusion. I enclose the first pages of my 2012 returns. They are marked "final" and "dissolved." I do not understand all of these issues. Is there something more that my accountant or I should do?

With kind regards,

ANDREW K. EPTING, JR., LLC

s/ Drew

Andrew K. Epting, Jr.

AKE/agg

Enclosure

cc: The Honorable Nikki R. Haley
Office of the Governor
1205 Pendleton Street
Columbia, SC 29201

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Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0130

2012

For calendar year 2012 or tax year beginning

, and ending

A S election effective date
01/01/1989B Business activity
code number
(see instructions)
523900C Check if Sch. M-3
attached ☐TYPE
OR
PRINT

Name

LES VOITURE, LES BATAUX, ET LES EQUIPMEN

Number, street, and room or suite no. If a P.O. box, see instructions.

POST OFFICE DRAWER 22247

City or town, state, and ZIP code

CHARLESTON, SC 29402

D Employer identification number

57-0886352

E Date incorporated

12/29/1988

F Total assets (see instructions)

\$ 0.G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filedH Check if: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocationI Enter the number of shareholders who were shareholders during any part of the tax year **1****Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.**

Income	1 a	Gross receipts or sales	1c	
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	
	5	Other income (loss) (attach statement)	5	
	6	Total income (loss). Add lines 3 through 5	6	
Deductions (See instructions for limitations)	7	Compensation of officers	7	
	8	Salaries and wages (less employment credits)	8	
	9	Repairs and maintenance	9	4,021.
	10	Bad debts	10	
	11	Rents	11	
	12	Taxes and licenses	12	1,049.
	13	Interest	13	
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	
	15	Depletion (Do not deduct oil and gas depletion.)	15	
	16	Advertising	16	
	17	Pension, profit-sharing, etc., plans	17	
	18	Employee benefit programs	18	
	19	Other deductions (attach statement)	19	4,293.
	20	Total deductions. Add lines 7 through 19	20	9,363.
	21	Ordinary business income (loss). Subtract line 20 from line 6	21	-9,363.
Tax and Payments	22 a	Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b	Tax from Schedule D (Form 1120S)	22b	
	c	Add lines 22a and 22b	22c	
	23 a	2012 estimated tax payments and 2011 overpayment credited to 2012	23a	
	b	Tax deposited with Form 7004	23b	
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d	Add lines 23a through 23c	23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24	
	25	Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25	
	26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	
	27	Enter amount from line 26 Credited to 2013 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	27	

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss
this return with the
preparer shown
below (see instr.)?☒ Yes ☐ No

Print/type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
BARRY GUMB	BARRY GUMB	03/07/13		P00240996
Firm's name	Firm's EIN			
DIXON HUGHES GOODMAN LLP	56-0747981			
Firm's address	Phone no.			
P.O. BOX 973 CHARLESTON, SC 29402	843-722-6443			

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2012)211701
01-02-13

1019

STATE OF SOUTH CAROLINA

S CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

If a refund or zero return, mail to: SC DOR, Corporate Refund, Columbia SC 29214-0032

If a balance due return, mail to: SC DOR, Corporate Taxable, Columbia SC 29214-0033

SC 1120S

(Rev. 7/31/12)

3095

SC FILE # 21116028-7INCOME TAX PERIOD ENDING **DECEMBER 31, 2012**

LICENSE FEE PERIOD ENDING

FEIN **57-0886352**NAME **LES VOITURE, LES BATAUX, ET LE**

MAILING ADDRESS

POST OFFICE DRAWER 22247CITY **CHARLESTON**STATE **SC** ZIP CODE **29402**Change of ☐ Address ☐ Accounting Period
☐ Officers

County or Counties in SC Where Property is Located:

CHARLESTON

City Audit Location State

CHARLESTON, SCAudit Contact Telephone Number
ANDREW K EPTING JR 8437226443Check if ☐ Amended Return☐ Includes QSSS(s) and/or Disregarded LLC(s) (See Schedule L)

Total Gross Receipts.

Total cost of depreciable personal property in SC.

If Filing a Final Return, see General Instructions, page 6.

You MUST close your account with the SECRETARY OF STATE and complete I-349.

Attach complete copy of Federal Return

☐ Merged ☐ Reorganized ☒ Dissolved ☐ Withdrawn

Does the Corporation have any Shareholders who are nonresidents of South Carolina?

☒ Yes ☐ NoPART I
COMPUTATION OF INCOME TAX LIABILITY

1. Total of line 1 through 10, Schedule K of Federal Form 1120S 1. -9,363.
2. Net Adjustment from line 15, Schedule A and B 2. _____
3. Total Net Income as Reconciled (line 1 plus or minus line 2) 3. -9,363.
4. If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3 4. -9,363.
5. LESS: Income on line 4 taxed to shareholders of S Corporation 5. (-9,363.)
6. South Carolina Net Income subject to tax (line 4 less line 5) 6. 0.
7. TAX: Multiply amount on line 6 by .05 (5.0%) 7. 0.
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions) 9. _____
(b) Paid by Declaration 10. 0.
(c) Paid with Tentative Return 11. _____
(d) Credit from Line 23b 12. 0.
Refundable Credits: (e) Ammonia Additive 13. _____
(f) Milk Credit 14. _____
9. Total Payments and Refundable Credits: (add lines 8a through 8f) 15. _____
10. Balance of Tax Due (line 7 less line 9) 16. 0.
11. Interest Due 17. _____ Penalty Due 18. _____ (See penalty and interest instr.) Enter Total. 19. 0.
12. TOTAL INCOME TAX, Interest and Penalty Due (add lines 10 and 11) 20. 0.
13. OVERPAYMENT (line 9 less line 7) 21. _____ To be applied as follows:
- (a) Estimated Tax 22. _____ (b) License Fee 23. _____ (c) REFUNDED 24. _____

PART II
COMPUTATION OF LICENSE FEE

14. Total Capital And Paid in Surplus (Multi-State Corporations See Schedule E) 25. _____
15. FEE DUE - Line 14 x .001, plus \$15.00 (Fee cannot be less than \$25.00) 26. _____
16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC) 27. _____
17. Balance (line 15 less line 16) 28. _____
18. Payments: (18a) Paid with Tentative Return 29. _____ (18b) Credit from line 13b 30. _____
19. Total Payments (add line 18a and 18b) 31. _____
20. Balance of Fee Due (line 17 less line 19) 32. _____
21. Interest Due 33. _____ Penalty Due 34. _____ (See penalty and interest instr.) Enter Total. 35. _____
22. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 20 and 21) 36. 0.
23. OVERPAYMENT (line 19 less line 17) 37. _____ To be applied as follows:
- (a) Estimated Tax 38. _____ (b) Income Tax 39. _____ (c) REFUNDED 40. _____
24. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22) 41. 0.

277501
08-01-12

For Office Use Only

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