

From: Soura, Christian
To: Meredith Cleland <CLELANM@sctax.org>
Date: 12/30/2013 4:05:48 PM
Subject: RE: Education Credit
Attachments: (2013-12-30) Draft Edits to Exceptional Needs Proviso (v06).docx

Thanks...here are the changes I made based on those comments.

On (C)(2) and (C)(4)...right, good catch. I tweaked each of these figures to bring them back into alignment.

On (C)(3)...change made.

On (C)(6)...deleted the marriage item and made the conforming reference changes.

On the "additional language" issue, see what I did with (C)(3). Does "immediately" work, or do you want something more specific and/or with teeth?

If your folks are OK with this, we'll likely run with this version. Thanks again.

CLS

Christian L. Soura
Deputy Chief of Staff

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-----Original Message-----

From: Meredith Cleland [mailto:CLELANM@sctax.org]
Sent: Monday, December 23, 2013 12:09 PM
To: Soura, Christian
Subject: RE: Education Credit

Hey Christian!

We had sent some other comments pertaining to the Education Credit but here are some comments specific to your draft.

In (C)(2), the \$250,000 may need to be reduced to \$195,000 to coincide to the limitation in (C)(4) which limits the total per person to \$195,000.

In (C)(3), we would recommend deleting the February 15th reference to require the contribution to be made within 60 days of the application. This action would be cleaner and leave more time to address

any applicants who don't follow through with their contributions.

We would recommend deleting the language in (C)(6) related to married couples filing separate returns. The provision seems to complicate the issue needlessly.

We would also recommend additional language requiring the nonprofit organization to notify the Department of Revenue of contributions that have been made so that the proper allowances can be made.

Please let me know if you have any questions or concerns. I hope you have a great Christmas!

Thanks

-----Original Message-----

From: Soura, Christian [mailto:ChristianSoura@gov.sc.gov]

Sent: Monday, December 16, 2013 9:52 AM

To: Meredith Cleland

Subject: RE: Education Credit

Thanks - I tried to weave together comments from a couple folks in producing the attached mark-up of the proviso. Do you mind having folks take a look at this and get back with comments/changes? Ideally by the end of the day tomorrow?

Also, the number below is my cell - much better way to get a hold of me than my desk line. Thanks.

CLS

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-----Original Message-----

From: Meredith Cleland [mailto:CLELANM@sctax.org]

Sent: Monday, December 09, 2013 4:17 PM

To: Soura, Christian

Subject: FW: Education Credit

Hey Christian!

Bill asked us to contact you related to the Education Credit proposed changes. The most important policy call is related to the ability for taxpayers to receive both a deduction and a credit for the same contributions. That language is highlighted in the attachment. If you'd like to discuss the proposal or have any other questions please let me know.

Thanks