

**From:** Maybank, Burnet R. III <BMaybank@nexsenpruet.com>  
**To:** Maybank, Burnet R. III <BMaybank@nexsenpruet.com>  
**Date:** 12/18/2013 6:20:49 PM  
**Subject:** ED & SALT LSS: SC receives B on annual COST Scorecard for Tax Administration

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The Council on State Taxation (COST) issues several scorecards a year. (I recently sent the COST Unclaimed Property scorecard.)

COST just issued its annual COST Scorecard on Tax Appeals & Procedural Requirements. SC received a B. We received an A- for several years but fell to a B several years ago primarily because of our lack of equalized interest rates on refunds versus assessments.

Ga received a B and NC a B+. Louisiana (D-) and Alabama (D) were among the bottom ranked states,

For a copy of the report go to, <http://www.cost.org/WorkArea/DownloadAsset.aspx?id=85976>

***The Best and Worst of State Tax Administration:  
COST Scorecard on Tax Appeals & Procedural Requirements***

**December 2013**

**COST Issues 5<sup>th</sup> Scorecard on Tax Appeals & Procedural Requirements, “The Best and Worst of State Tax Administration”**

The Council On State Taxation (COST) is pleased to release its updated Scorecard on state tax appeals processes and administrative practices. This fifth Administrative Scorecard continues to apply objective criteria to evaluate independence in tax appeals systems and key procedural elements that impact taxpayers’ perceptions of fairness and efficiency.

This issue of the Scorecard features an “Awards & Demerits” section highlighting key improvements, continuing deficiencies, and new issues since the last edition of the Scorecard in 2010. The intent of the Scorecard is to provide a roadmap to states in establishing a legal structure that promotes fair and efficient tax administration, a benefit to both the state and the taxpayer.

[Click here to view the full study.](#)

COST, the premier state tax organization representing taxpayers, is a nonprofit trade association consisting of more than 600 multistate corporations engaged in interstate and international business. For more information about COST or this study, please contact [Caroline Galleher](#), COST Director of Communications (202/484-5216).

**Burnet R. Maybank, III**  
Nexsen Pruet, LLC  
1230 Main Street, Suite 700 (29201)  
P.O. Drawer 2426  
Columbia, SC 29202  
T: 803.540.2048, F: 803.253.8277  
Cell: 803.960.3024  
[bmaybank@nexsenpruet.com](mailto:bmaybank@nexsenpruet.com)  
[www.nexsenpruet.com](http://www.nexsenpruet.com)

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