

From: Skiphoagland <skiphoagland@yahoo.com>
To: carboli@aol.comcarboli@aol.com
CC: Milton KimpsonKimpsoM@sctax.org
Thenerve.org Rickrick@thenerve.org
Lev Glikmanlev.glikman@irs.gov
Gardner Robert BRobert.B.Gardner@irs.gov
Dean ZerbeDean.Zerbe@alliantgroup.com
Veldran, KatherineKatherineVeldran@gov.sc.gov
Haley, NikkiNikkiHaley@gov.sc.gov
Ashley Landesseal@scpolicycouncil.org
mark@marksanford.commark@marksanford.com
Tim Scottjoe_mckeown@scott.senate.gov
John Buchananjtwg50@yahoo.com

Date: 9/26/2014 11:57:57 PM

Subject: Re: Possible Claim against SC Department of Revenue

Steve I do not make up what i heard from you . You said you were surprised to hear security was taking about me is this more accurate than shocking ?? Perhaps you think I am a trouble maker and just making up all the abuse , violations and corruption we have on Hilton Head ? Perhaps you think serving on a committee with Tom Upshaw is better than serving on our committee to clean up all this mess with other business leaders ? Perhaps you just don't care as long as your business is not effected and don't care about others being effected or abused? Perhaps you think the tax monies the economic develop committee you sit on is being well spend and achieving success . I have known you for many years and we both built our businesses from ground floor up , I respect you for that . I will leave it at that . If you wish to get involved in cleaning up corruption and abuse call me , if you feel serving with others who want to hide transparency and achieve limited results so be it . Perhaps you would like to tell me exactly what success the Economic Development council has achieved , that you have achieved in your own business . Return on investments ?

Let's assume you said the rest to me that this was not the place to speak up and ask questions and I don't remember . Regardless when politicians are running for reelection they should be prepared to answer tuff questions on where they stand . If our elected officials act and do things properly they should not be ashamed to answer questions . Perhaps you and I see all this thru different eyes ?

Steve I believe in good business and bad politics only causes bad business where everyone looses . I have bced you on how bad it is on Hilton Head and you seem like few others that all is ok and our Chamber , Tom Upshaw is doing a great job . Perhaps they are for you , but not me and my business . If you came to me and told me this chamber was hurting and competing with you in the restaurant business I would stand up for you . Perhaps you don't see it this way ? Our chamber is abusive , violating and corrupt and refuses transparency and has not performed do you understand this ? Would you like to learn more or debate this publicly with me ? And headed by Tom Upshaw who is not like you and I . He is a past Head of an electric non profit coop and monopolist and to my knowledge never built or run a successful for profit company in his life . Fact is you should be chairman of EDC and he should be booted for refusing transparency and not qualify to serve on the EDC only people like you who have built and run successful companies . Certainly you have not

fallen into the bureaucratic way of thinking ?

Steve I don't make things up , i not cast opinions i represent facts and law and reason I have filed a lawsuit against this chamber headed by Tom Upshaw , Bill Miles and David tiggles . They all need to go for fighting transparency do you fully understand this or just feel as long as Steve's business is ok who cares ? If this is the way it is and you just feel status quo is ok , then you can just sit back and watch what happens . Let me end this by saying if you do care , tell me where I am wrong and why you feel all with our Chamber/VCB is great ? My guess is you just don't know and have like many been focused on your own business and that's understandable . However serving on EDC you need to perhaps look at all this a little more. Thx

Sent from iPhone 6 excuse all typos / misspellings 95% mobile now.

Skip Hoagland / CEO
Domains New Media LLC
US cell 843-384-7260
Off. Buenos Aires , Argentina
USA 1-404-478-6388 ext 1
Argen. 011-54-9-11-5942-3202

> On Sep 26, 2014, at 11:03 PM, carboli@aol.com wrote:

>

> Skip , this is not a true statement about me being shocked . If you remember you called me and I politely asked you not to attend that this was not the appropriate time or place for you to express your grievances . Please do not put incorrect words in my mouth . Enough is enough already and I would appreciate if you took me off all your lists . Thank you !

>

> Sent from my iPhone

>

>> On Sep 26, 2014, at 8:07 PM, Skiphoagland <skiphoagland@yahoo.com> wrote:

>>

>> Milton I also want to go on record my wife and I were kicked out of a fundraiser for Nikki Haley after paying our money and it was refunded . This was done purely to prevent me asking any hard questions publicly about our severe lack of transparency with our local Chamber . I was told the local Chamber ex board attending like David Tiggles of McNair law firm also past Chairman of the HHI chamber who were attending and were contributing more than we were and would not want me there . I was further told if I attempted to attend I would be arrested and they had police there waiting for me . I called the owner Steve Carb and he was shocked they were referring to me as a possible trouble maker and event crasher.

>>

>> This was very troubling and caused public embarrassment for my wife and they attempted to attack my integrity and reputation by trying to make me look like an unstable individual . I think Mark Sanford can relate to this .

>>

>> Nikki Haley was behind this and in my opinion shows she would do anything for a vote or a dollar . She does not deserve to be called Gov nor put in the ranks with respected Republicans in my book. Because of this attack by Nikki Haley and my other lawsuits and public attacks on violations , abuse and corruption in SC I have been advised to leave SC . I have BCed others in power so they have

this on record . I have also included IRS whistle blower agents to go on record if harassed by SC IRS agents as well.

>>

>> I feel I was damaged by this and will save this for another day . The only way I would label this attack by Nikki Haley is political Prostitution. Thx

>>

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>>

>>> On Sep 17, 2014, at 1:36 AM, Skip Hoagland <skiphoagland@yahoo.com> wrote:

>>>

>>> Milton as the lead attorney for the SC dept of revenue can you please send me a response to this old email ? Is there a reason you never responded ?

>>>

>>> I am preparing to challenge and file lawsuits if necessary against these non profits in SC including the state SCPRT and SCDNR for selling ads , paying no taxes and unfairly competing against SC tax paying media companies . Others include

>>> SC chambers and CVBs

>>> SC electric coop magazine called South Carolina living .

>>> Call me if you wish for more details . 843-384-7260 thx

>>>

>>>

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>>>

>>>> On Mar 22, 2014, at 5:14 PM, Skiphoagland <skiphoagland@yahoo.com> wrote:

>>>>

>>>> Milton how do we avert a lawsuit and for profit media like mine refusing to pay taxes on selling ads in SC ? Do you feel we will need to hear all this in a court of law ? I think the big question remains is how can the State government SCDNR sell ads or structure some bid or scheme to make money from others selling ads and receive monies ? Plus the state competing for those ad sales against SC tax paying media ? Not to mention depleting ad pools of companies that would have otherwise bought those ads from SC media companies ? Worst part SC DNR doing this project with an out of state company with our taxes , this alone is criminal to me . We need to learn much more about the bidding process and how this was decided .

>>>>

>>>> When we last spoke I said I would give this some time for you to help sort out . Can you tell me where we are on SCprt and SCDnr selling ads ? And any other state agency I do not know about ?

>>>>

>>>> Also please note many other lawsuits will be filed against SC chambers and CVBs and any SC non profit we discover abusing the system we will turn into the Irs whistle blower program .

>>>

>>>> We are also setting up non profits doing exactly as the State and Chambers/CVBs are doing selling ads and if challenged to pay taxes challenge this in a court of law . I am fully dedicated , motivated and able to challenge this abuse .

>>>

>>>> Let me know your feelings on next step ? Further do you have any direct contacts to the head of Irs SC division ,if so can you send me that contact or ask them to call or contact me .

>>>>

>>>> Our Foia lawsuit is close to being heard and will further assist in proving

>>>> Violations and perhaps servere forms of corruption . We have gathered lots of evidence on what we need to prove our case clearly . Additional lawsuits , along with discovery and depositions will also help to expose more abuses and violations .

>>>

>>>> By allowing the chambers and CVBs to refuse Foia and transparency to members and taxpayers by these current abusive appointed buddy boards and executive directors will just allow more of the same and worse to continue . I think we both can agree Bill Miles head of the Hilton head Bluffton chamber being paid a 400k non performance pay package, plus what we don't know is extreme abuse and this alone needs to be investigated and decided where we draw the line for non profits in SC .

>>>>

>>>> Again its for profits in SC and the entire USA that pay taxes for roads , schools , military , etcetc . So who helps America more ,those who pay taxes, or those who operate the same type business and pay no taxes ? What's positive about this ?

>>>> What taxes does a state pay from selling ads ? What is the advantage and justification from doing so , that makes any sense ? State and Federal governments and Chambers are supposed to support businesses not compete and try to put them out of business . I look forward to hearing how the SC Dept of Reveue will deal with this .

>>>> Thanks

>>>>

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>>>>

>>>>> On Feb 1, 2014, at 12:48 AM, Skiphogland <skiphogland@yahoo.com> wrote:

>>>>>

>>>>> Milton I wanted to add before you responded . Tell me why a state government agency would

use .com versus .gov for their websites ?

>>>> .gov means government

>>>> .org means non profit

>>>> .net means network provider

>>>> .com means commercial and is used by for profit companies not non profit.

>>>>

>>>> Why is SCPRT using Scprt.com and

>>>> Discoversouthcarolina.com ? Is this because they are selling ads and intent on running a for profit commercial site to compete against other SC .com companies in the for profit tourism business ?

>>>>

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>>>>

>>>>> On Jan 27, 2014, at 5:35 PM, Skiphoagland <skiphoagland@yahoo.com> wrote:

>>>>>

>>>>> Milton thanks very much for your time discussing my position as a for profit Tax paying SC media company .

>>>>>

>>>>> As we discussed my position is the State of SC , all non profit Chambers and CVBs should not be in any business regardless and not sell anything that competes with SC tax paying companies and simply learn to operate off of tax dollars only and a budget like I do , yourself and other for profit businesses , and not try to subsidize or raise money by competing or entering any business of SC tax paying companies .

>>>>>

>>>>> As I shared if this is some written law I will challenge it . As you stated you will send me the written laws on this as well as any US Supreme Court , SC Supreme Court or any other cases .

>>>>>

>>>>> Again I appreciate your willingness to discuss this extremely important issue that will impact many state agencies and for profit tax paying media in SC and other states .

>>>>>

>>>>> Bottom line is why should I pay taxes and contribute to our system when others don't especially those we look to for support and not unfair competition. I think what has happen is for many years everyone has just assumed and accepted that States and Chambers and other non profits were just entitled and empowered to do as they wish and have gone unchallenged . Perhaps I have missed something and will be corrected . Thanks

>>>>>

>>>>> Sent from iPhone excuse all typos / misspellings 80% mobile

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>>>>>

>>>>>> On Jan 27, 2014, at 1:20 PM, "Milton Kimpson" <KimpsoM@sctax.org> wrote:

>>>>>>

>>>>>> Not a problem. Let's say 3:45.

>>>>>>

>>>>>> -----Original Message-----

>>>>>> From: Skiphoagland [mailto:skiphoagland@yahoo.com]

>>>>>> Sent: Monday, January 27, 2014 12:54 PM

>>>>>> To: Milton Kimpson

>>>>>> Subject: Re: Possible Claim against SC Department of Revenue

>>>>>>

>>>>>> Milton 3:30 to 3:45 please just had a meeting change thanks

>>>>>>

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>>>>>>

>>>>>>> On Jan 27, 2014, at 10:29 AM, "Milton Kimpson" <KimpsoM@sctax.org> wrote:

>>>>>>>

>>>>>>> Let's shoot for 3. I'll call. Thanks

>>>>>>>

>>>>>>> Milton

>>>>>>>

>>>>>>> -----Original Message-----

>>>>>>> From: Skiphoagland [mailto:skiphoagland@yahoo.com]

>>>>>>> Sent: Monday, January 27, 2014 10:22 AM

>>>>>>> To: Milton Kimpson

>>>>>>> Subject: Re: Possible Claim against SC Department of Revenue

>>>>>>>

>>>>>>> 3 or anytime after is better thanks

>>>>>>>

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>>>>>>>

>>>>>>>> On Jan 27, 2014, at 9:59 AM, "Milton Kimpson" <KimpsoM@sctax.org> wrote:

>>>>>>>>

>>>>>>>> Good morning and sorry that I was unavailable last week. Are you free at 2? Monday's are always bad around here and I am wrestling with some issues this morning. Thanks

>>>>>>>>

>>>>>>>> Milton

>>>>>>>>

>>>>>>>> -----Original Message-----

>>>>>>>> From: Skiphoagland [mailto:skiphoagland@yahoo.com]

>>>>>>>> Sent: Monday, January 27, 2014 9:46 AM

>>>>>>>> To: Milton Kimpson

>>>>>>>> Subject: Re: Possible Claim against SC Department of Revenue

>>>>>>>>

>>>>>>>> Are you available to talk. ? Thanks

>>>>>>>>

>>>>>>>>

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>>>>>>>>

>>>>>>>> On Jan 23, 2014, at 6:41 PM, "Milton Kimpson" <KimpsoM@sctax.org> wrote:

>>>>>>>>

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>>>>>>>> Mr. Hoagland: I got your message, excuse me for having missed your call. We have researched the issues. Would you like me to provide a written response or would you just prefer to discuss?

>>>>>>>>

>>>>>>>> Milton Kimpson

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>>>>>>>> Sent from my iPhone

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>>>>>>>> On Jan 21, 2014, at 9:11 AM, "Skiphoagland" <skiphoagland@yahoo.com> wrote:

>>>>>>>>

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>>>>>>>> The IRS agent is wrong . I think any accountant and IRS agent understands this . Rob please answer David on our position.

>>>>>>>> I have Cced Lev Glickman our federal IRS agent on our case against the Charleston Cvb and others in sc .

>>>>>>>>

>>>>>>>> Can you send the name of the accountant who did this audit , certainly that does not need to be secret and a good way to confirm all. We would have rights to all this info under a SC Foia . David you do understand the Foia law and what it states correct ? Have you read the 501-c6 non profit tax law as well ? Both these laws are very clearly stated .

>>>>>>>> Thanks

>>>>>>>>

>>>>>>>>

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>>>>>>>>

>>>>>>>> On Jan 21, 2014, at 8:26 AM, David Jennings <djennings@rrhlawfirm.com> wrote:

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>>>>>>>>

>>>>>>>> Good morning Skip. At the risk of repeating myself, let me say again that the IRS has recently audited the Charleston Area CVB and looked at the precise issue that concerns you. The result of the audit was that the CACVB is operating properly as a 501(c)(6) corporation and owes no taxes. Consequently, we don't believe that your federal/state tax concerns are relevant to the CACVB. Also, the IRS agent who audited us never said anything about you. He certainly never said that we should ignore you. As far as I know, he has no reason to know who you are. As always, we appreciate your interest in the Charleston Area CVB.

>>>>>>>>

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>>>>>>>>

>>>>>>>> David

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>>>>>>>> David Jennings

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>>>>>>>> |Attorney at Law|

>>>>>>>>

>>>>>>>> 151 Meeting Street

>>>>>>>> Suite 400, Charleston SC 29401

>>>>>>>> |office| 843-577-6726

>>>>>>>> |fax| 843-724-8036

>>>>>>>> |direct phone| (843) 266-8135

>>>>>>>> |direct fax|(843) 266-2233

>>>>>>>> djennings@rrhlawfirm.com <mailto:djennings@rrhlawfirm.com> V-Card <http://www.rrhlawfirm.com/images/vCards/Jennings-David-G.vcf>

>>>>>>> www.rrhlawfirm.com <http://www.rrhlawfirm.com/>

>>>>>>>

>>>>>>> <image001.gif>

>>>>>>>

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>>>>>>>

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>>>>>>> To comply with U.S. Treasury Department regulations, we inform you that, unless otherwise expressly indicated, any tax advice contained in this communication (including any attachments or enclosures) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties that may be imposed under the Internal Revenue Code or any other applicable tax law, or (ii) promoting, marketing or recommending to another party any entity, investment, plan, transaction, arrangement, or other tax related matter.

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>>>>>>> From: Skiphoagland [mailto:skiphoagland@yahoo.com]

>>>>>>> Sent: Saturday, January 18, 2014 1:25 PM

>>>>>>> To: David Jennings

>>>>>>> Cc: Rob Martin; Gary Sadowski; T. Micah Leddy; jeff north

>>>>>>> Subject: Fwd: Possible Claim against SC Department of Revenue

>>>>>>>

>>>>>>>

>>>>>>>

>>>>>>> David FYI . David if you dispute any of these claims please let us know .

>>>>>>>

>>>>>>> I feel our IRS claim is very serous and can assure you Rob Martins credibility speaks for its-self .

>>>>>>>

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>>>>>>>

>>>>>>> I will continue to educate local media and then get back to you with a date to meet with all those interested in attending . Thanks

>>>>>>>

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>>>>>>> Skip Hoagland / CEO

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>>>>>>>>

>>>>>>>> Begin forwarded message:

>>>>>>>>

>>>>>>>> From: Skiphoagland <skiphoagland@yahoo.com>

>>>>>>>> Date: January 18, 2014 at 10:56:45 AM EST

>>>>>>>> To: Milton Kimpson <KimpsoM@sctax.org>

>>>>>>>> Cc: "T. Micah Leddy" <micah@leddy.com>, Rob Martin <rmartin@sadowskico.com>, Gary Sadowski <gsadowski@sadowskico.com>, Nikki Haley <nikkihaley@gov.sc.gov>, "mark@marksanford.com" <mark@marksanford.com>, drew laughlin <drew.

laughlin@laughlinandbowen.com>, Weston Newton <wnewton@jsplaw.net>, Lev Glikman <lev.

glikman@irs.gov>, david tiggles <dtiggles@mcnair.net>, Tom Upshaw <tupshaw@palmetto.coop>

>>>>>>>> Subject: Re: Possible Claim against SC Department of Revenue

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> Milton as we discussed my position also is I am entitled to not pay SC taxes operating the same type media business's as the state and Chambers / CVBs .Milton look at the advertising sales in SCPRT website and Magazines, look at the new SCDNR full color magazine just launched this year !! Not only in violation and competing with tax paying companies but extreme abuse taking this contract to another state and produced by a non sc company . This is just another example of bureaucracy and bureaucrats out of control , justify in all of this . I sometimes think these people hired to run these entities actually believe they are running a company to make a profit and empowered and entitled to do so. This must end !!!!!

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> Look at the 3 big SC tourism city CVBs /Chamber websites /magazines in Charleston , Hilton Head and Myrtle Beach as well as their IRS form 990s. Milton can you or Gov Haley tell me what's right about any of this ? Can you tell me these organizations are not in violation of lrs non profit 501-c6 tax codes ? Violating fair trade , business and competitive practices ? Denying Foia request to me and others as tax payers and now a lawsuit to settle what our state should enforce not me .

>>>>>>>>

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>>>>>>>>

>>>>>>>> I see no different in the category of profit or non profit . Further if SC and IRS will not enforce tax codes then it seems we all can do as we wish . If you decide to enforce tax codes its

simple we all have to abide by the law. Anyway you turn and spin this it needs to all be fixed . As I stated no rush , but at some point towards the end of January you should have a better handle on all this . Our last resort and a good resort if need be is all this is decided thru the SC courts and my media and others in the ad sales for profit business stop paying SC and Federal taxes or shift some of their assets to a non profit , sell ads , pay a 400k salary to top employees until SC dept of rev and Irs decide what they will do .

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>>>>>>>> Another very disturbing situation is a comment made by a SC IRS agent to the accountant for the Charleston Chamber / Cvb to my accountant to not provide anything to Skip Hoagland . It seems I am becoming well known in SC for representing what is right and now a target !
!!!

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>>>>>>>> Milton where do we go from here ?

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>>>>>>>> Skip Hoagland / CEO

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>>>>>>>> On Dec 5, 2013, at 3:05 PM, Skip Hoagland <skiphoagland@yahoo.com> wrote:

>>>>>>>>

>>>>>>>> Milton thanks for your time . As we discussed many different claims , lawsuits and potential claims and further lawsuits .

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> My specific claim to you is SCPRT and SCDNR by selling advertising on the websites and magazines is they are not paying taxes contributing to the SC tax base as well as violating unfair business , trade and competitive practice laws by competing against SC media companies . Also draining those SC company ad budgets denying those revenues from for profit SC tax paying media companies . This has damage implications as well.

>>>>>>>>

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>>>>>>>> As I shared our other lawsuit is a Foia lawsuit against the Hilton head chamber for refusing to be transparent in our opinion violation of SC Foia laws .

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> Our other case is a IRS whistle blower case against some SC chambers /CVBs and others in the USA for 100% proven violations of 501-c6 tax codes governing these non profit member organizations . They are doing the same as SCDNR and SCPRT selling ads with same violations and more . All explained on Stopchamberabuse.com . Please reach out directly to everyone on this email for more info as needed . Thanks

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>>>>>>>> On Dec 5, 2013, at 1:47 PM, "Milton Kimpson" <KimpsoM@sctax.org> wrote:

>>>>>>>>

>>>>>>>> Mr. Hoagland:

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>>>>>>>>

>>>>>>>> Thank you for speaking with me earlier. I would greatly appreciate it if you would send me a written explanation of your claims against the Department. I will be happy to review and thereafter communicate with your representatives about it. Please provide me with their contact information as well.

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> I'll look forward to hearing from you.

>>>>>>>>

>>>>>>>>

>>>>>>>>

>>>>>>>> Milton G. Kimpson

>>>>>>>>

>>>>>>>> Chief Counsel

>>>>>>>>

>>>>>>>> Office of General Counsel for Tax and Regulatory Services

>>>>>>>>

>>>>>>>> SC Department of Revenue

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