

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Application for Appeal and/or
Protest Pursuant to Revenue Procedures Act
SC Code Ann. §12-60-10, et seq.

C-245
(Rev. 2/17/23)
6177

dor.sc.gov



Save time and paper by completing this form on our free tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Sign in to your existing account or create a new account to get started.

Use this form to state why you disagree with the notice you received. If you have questions concerning this matter, call the phone number on the notice on which this protest is based.

If submitting your protest by paper, mail this completed and signed form to the SCDOR address listed below.

Do not submit this form if:

- You are appealing the seizure of your state refund for a debt such as a hospital bill, child support, or student loan. Contact the claimant agency to which the refund was applied.
- You are unable to pay the proposed amount. For payment information, call the phone number on the notice you received, or visit **dor.sc.gov/payplan** to view Payment Plan Agreement options.
- You are appealing a GEAR debt. Contact the claimant agency directly.

Section I: Taxpayer Identification

Name: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone number: _____ Periods covered: _____

Reason for Appeal: Proposed Assessment Responsible Party Denial for Claim for Refund

Other (Specify) _____

Types of taxes or matters. Check all that apply:

- | | | |
|-------------------------|--------------------------|------------------------|
| Corporate Income Tax | Employer Withholding Tax | Individual Income Tax |
| Liquor by the Drink Tax | Motor Fuel Tax | Partnership Income Tax |
| Regulatory Violation | Sales and Use Tax | Tobacco Tax |
| Other (Specify) _____ | | |

Identification number (SSN, License Number, File Number, etc.): _____

Section II: SCDOR document to be attached

Attach a copy of the SCDOR notice you received which led to the filing of this protest.

If submitting your protest by paper, return this completed and signed form to:

SCDOR
PO Box 125
Columbia, SC 29214-0400

Section III: Reason for Protest

Indicate the reasons you disagree with the findings of your notice, including a statement of facts supporting your position and the law or other authority upon which you rely. The law or other authority supporting your position must be furnished on all regulatory violations. Add additional sheets if necessary.

If the amount of proposed assessment is less than \$2,500, you do not need to provide your legal authority unless you are a partnership, S corporation, an exempt organization, or an employee plan, and the proposed tax is imposed by Chapters 6, 11, or 13 of Title 12.

Section IV: Signatures

If you are appealing a notice issued on a joint Income Tax Return, both taxpayers must sign. If this protest is for a corporation, you must include the corporation's name followed by the signature and title of the corporate officer authorized to sign.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of primary taxpayer _____ Date _____

Signature of secondary taxpayer (if applicable) _____ Date _____

Business entity name (if applicable) _____

By _____ Title _____
Owner/Partner/Officer/LLC member signature

Printed name _____ Date _____

Representative: You may appeal on behalf of another taxpayer if you meet the requirements of SC Code § 12-60-90(C) and if the application for appeal includes a completed SC2848. The SC2848 can be downloaded at dor.sc.gov/forms. Taxpayers representing themselves do not need to submit an SC2848.

Signature _____

Printed name _____

Phone number _____ Date _____

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.