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SC INFORMATION LETTER #93-9

TO: Vicki Ringer
Public Information Director

FROM: Malane Pike, Tax Analyst
Tax Policy and Appeals Department

DATE: April 9, 1993

SUBJECT: Representation of Taxpayers before Taxing Authorities

REFERENCE: S. C. Code Ann. Section 12-4-335 (As amended March 23, 1993)

SUPERSEDES: SC Information Letter #92-20

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1992)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

S. C. Code Ann. Section 12-4-335 (Supp. 1992) was passed in May of 1992 concerning who can represent taxpayers before the Tax Commission and before local taxing authorities during the administrative tax process. As originally enacted, this statute generally only allowed attorneys, certified public accountants and enrolled agents to represent clients before the Commission and local taxing authorities. However, the statute provided certain exceptions - for example, an individual could represent himself; corporations and unincorporated associations and employers could be represented by an officer or full time employee; partnerships could be represented by a partner or full time employee; and trusts, receiverships, guardianships, and estates could be represented by their trustees, receivers, guardians, administrators or executors or their regular full time employees. In addition, the Commission, when it deems it appropriate, can allow others to represent taxpayers. For more information on the original statute, see SC Revenue Procedure #92-6.

This law was amended on March 23, 1993 to also allow a real estate appraiser who is registered, licensed, or certified in this state pursuant to Chapter 60 of Title 40 to represent a taxpayer in the administrative tax process in matters limited to valuation of real property.

If you have any questions concerning this matter, you may contact Malane Pike at (803) 737-4441 or Rick Handel at (803) 737-4432.