

INFORMATION GUIDE

Tax Appeal Procedures for State Tax Refund Claims (Other Than Property Tax)



**South Carolina
Department of Revenue**

CID-25 (Rev. 8/17/07) 9029

PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for refund claims.

I. Initial Process

A. You may seek a refund of any state tax by filing a written claim for refund with the Department of Revenue (Department).

B. The refund claim must specify:

1. your name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers;
3. the tax period or date for which the tax was paid;
4. the nature and kind of tax paid;
5. the amount which you claim was erroneously paid;
6. a statement of facts supporting your positions; and
7. a statement outlining the reasons for the claim, including any law or other authority upon which you rely.

C. The refund claim must be filed within three years of the time the return was filed, or two years from date of payment, whichever is later. If no return was filed, the claim must be filed within two years from date of payment.

D. The appropriate Division of the Department will decide what refund is due, if any, and give you written notice of its decision.

E. If your claim for refund is denied, you can appeal by filing a written protest with the Department. The protest must be in writing and must be filed within 90 days from the date of the denial. The protest must also provide any information that was previously omitted but required by Section I. B. of this Information Guide.

II. Review By The Department of Revenue

A. After you appeal, you will be offered a conference with the person who denied your refund claim, and if requested, that person's supervisor. The purpose of the conference is to give you a better understanding of the facts and issues and to also afford you the opportunity to present additional information. At the Department's discretion, the conference may be conducted by telephone. After the conference, if your protest is not resolved, your file will be transferred to the Department's Office of General Counsel for Litigation.

B. The General Counsel's Office for Litigation will review your file and prepare a written Department Determination addressing the issues raised by your appeal. Once the Department's Director approves the Determination, it will be mailed to you.

III. Contested Case Hearing Before The Administrative Law Court

A. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination.

B. The request for a contested case hearing must be made in writing within 30 days after the date of the Determination.

C. The rules of the Administrative Law Court will control from this point forward.

D. Your refund denial will become final if you do not request a contested case hearing within 30 days.