



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #92-20

TO: Vicki Jinnette Ringer
Public Information Director

FROM: John P. McCormack, Tax Manager
Tax Policy and Appeals Department

DATE: June 5, 1992

SUBJECT: Taxpayers' Representatives
(All Taxes)

REFERENCE: S.C. Code Ann. Section 12-4-335 (Enacted May, 1992)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1991)
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.

On May 4, 1992, the Governor signed into law Act 338 of 1992, which concerns who can represent taxpayers before the Tax Commission and before local taxing authorities during the administrative tax process.

Generally, as of May 4, 1992, only attorneys, certified public accountants and enrolled agents may represent clients before the Commission and local taxing authorities. However, there are certain exceptions - for example, an individual may represent himself; corporations and unincorporated associations and employers may be represented by an officer or full time employee; partnerships may be represented by a partner or full time employee; and trusts, receiverships, guardianships, and estates may 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, may allow others to represent taxpayers.

If you have any questions concerning this matter, you may contact either Jerry Knight at (803) 737-4437 or Rick Handel at (803) 737-4432.