



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

SC REVENUE PROCEDURE #92-4

**SUBJECT:** Authorization for Persons Appearing before State and Local Taxing Authorities

**TAX ANALYST:** Malane S. Pike

**EFFECTIVE DATE:** May 4, 1992

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**REFERENCE:** S. C. Code Ann. Section 12-4-335 (Enacted May 4, 1992);  
U.S. Treasury Department Circular 230

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1991)  
SC Revenue Procedure #87-3

**SCOPE:** A Revenue Procedure is a statement describing agency procedures and is applicable only to employees of the South Carolina Tax Commission.

**PURPOSE:** To permit special appearances by certain individuals in the administrative appeals process.

**BACKGROUND INFORMATION:**

On May 4, 1992, the Governor signed into law Section 12-4-335 governing who may function in a representative capacity during the administrative tax process.

This law provides that only attorneys, certified public accountants and enrolled agents may represent clients before the Commission and local taxing authorities. The law provides for certain exceptions such as the taxpayer representing himself; employees or officers of a corporation or unincorporated association representing that entity; partners or full time employees representing partnerships; and trustees, receivers, guardians, administrators or executors or their regular full time employees representing trusts, receiverships, guardianships, and estates. In addition, the Commission, when it deems it appropriate, may allow others to represent taxpayers.

Questions have arisen with regard to representatives who are not attorneys, certified public accountants, or enrolled agents but who were hired prior to the enactment of this law.

PROCEDURE:

A. Certain Persons Hired Before May 4, 1992

In order to avoid a substantial delay in reviewing applications for special appearances which would be a hardship to both taxpayers and counties for appeals already in progress, the Commission hereby authorizes persons other than attorneys, certified public accountants and enrolled agents to make special appearances representing a taxpayer if **all** of the following requirements are met:

1. The representative was hired by the taxpayer before May 4, 1992 to represent him in the particular tax matter under appeal.
2. Time has already been invested by the representative and unnecessary costs would be incurred by the taxpayer if he were required to seek a new representative to complete the appeals process.
3. The taxpayer wishes to have the representative continue to represent him in this matter.
4. The taxpayer testifies under oath or by affidavit to the truth of the above items using the attached affidavit or one containing substantially the same information. The affidavit should be filed with the taxing body that is handling the appeal at any time before the beginning of the conference or hearing.

See Section 12-4-335 of the South Carolina Code and Section 10.7(b) of Treasury Circular 230.

B. Other Circumstances That May Warrant Special Approval:

From time to time, other circumstances may warrant having a person, other than someone already authorized by Code Section 12-4-335, represent a taxpayer before the Commission or a local taxing authority. Taxpayers who feel that their circumstances warrant this special approval should write to the Chairman of the South Carolina Tax Commission at the following address:

South Carolina Tax Commission  
Chairman - Special Representation Approval  
Post Office Box 125, Columbia, SC 29214

The request for approval should contain a detailed explanation of the circumstances surrounding their request. Consideration of such requests will be handled on a case by case basis. Permission will only be granted in unusual circumstances in which there is a compelling reason to justify departure from the established rules. An example of such a compelling reason might be if the individual representing the taxpayer is doing so without compensation and the dollar amount of the appeal is so small that the taxpayer could not get an authorized representative to take the case.

Upon receiving authorization from the South Carolina Tax Commission, the taxpayer should submit this authorization to the taxing body to whom he has appealed at any time before the beginning of the conference or hearing.

NOTE: Individuals who are given permission to make a special appearance for a taxpayer are subject to the same duties, restrictions, and ethical rules as other representatives. See subsections (D) and (E) of section 12-4-335 of the South Carolina Code and sections 10.20 through 10.24 and 10.27 through 10.33 of United States Treasury Department Circular No. 230.

**STATE OF SOUTH CAROLINA  
TAXPAYER'S AFFIDAVIT  
ADMINISTRATIVE TAX PROCESS**

The undersigned taxpayer on oath, being first duly sworn, hereby certifies as follows:

1. I am the taxpayer in this matter and my name is
2. My social security number or other taxpayer identification number is
3. My address is:
4. The type of tax under appeal is
5. Brief Description of Appeal
6. This appeal is currently before: (Check appropriate line and fill in necessary information)

\_\_\_ South Carolina Tax Commission  
\_\_\_ County Assessor or Auditor of \_\_\_\_\_ County  
\_\_\_ County Board of Appeals of \_\_\_\_\_ County  
\_\_\_ Other

7. My representative's name is
8. The address of my representative is
9. My representative was hired prior to May 4, 1992 to represent me in this particular appeal.
10. My representative has invested time and effort in the appeal.
11. Unnecessary costs would be incurred by me if I am required to seek a new representative to complete the appeals process.
12. I wish to have my representative to continue to represent me in this matter.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this affidavit and, to the best of my knowledge and belief, it is true, correct and complete.

(Signature)

(Name - Please print)

SUBSCRIBED AND SWORN to

before me this \_\_\_\_\_ day

of \_\_\_\_\_, 19

(Notary Public)

My Commission Expires: