



SOUTH CAROLINA DEPARTMENT OF REVENUE

PROPOSED ASSESSMENT FOR FAILURE TO FILE for Period 1999

(Rev. 5/20/05)
3401

Notice Date: 08-12-2005
 Taxpayer SSN: [REDACTED]
 Spouse's SSN: [REDACTED]
 Document Number: [REDACTED]
 Period Covered: 1999
 Proposed Assessment: \$21,480.73
 Response Due Date: 09/11/2005
 Tax Type: INDIVIDUAL INCOME TAX

IIII [REDACTED] FILE ENF
 CAROL [REDACTED]
 [REDACTED]
 TEGA CAY SC [REDACTED]

You are receiving this notice because... The South Carolina Department of Revenue has determined that you have failed to file an Individual Income Tax Return and that you owe taxes to the State of South Carolina for the period from 01/01/1999 to 12/31/1999 (See page 3 - "Proposed Assessment Detail").

If you agree with this notice... You can simply pay the proposed assessment amount listed on page 3. Mail your check or money order along with the Payment Coupon below.

If you disagree with this notice, but agree that a return is due... Complete a tax return for the period listed and mail it with the Response Form at the bottom of page 2. Blank forms are available from several sources (see Page 2 - "What Type of Assistance is Available"). If you are adjusting any of the income tax items please attach a statement explaining the change. Also see the appeal procedures on page 4.

If you disagree with this notice... If you believe that you have filed this return or that you were not required to file a return for this year, please contact **FILING ENFORCEMENT SECTION** at 803-898-5640. If you prefer to respond in writing, include the reasons you were not required to file or any pertinent documentation that would prove that you filed. If a payment was made with your return, include a copy of your canceled check (front and back). Mail this and all documentation with the Response Form at the bottom of Page 2. Also see the appeal procedures on page 4.

TXPII331 1,489

----- ✂ ----- CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED ----- ✂ -----

MAIL TO: South Carolina Department of Revenue P O BOX 11249 Columbia SC 29211-1249

Please check the appropriate boxes.

Submit payment
 I am paying the following amount:

▶ \$

Write your Document Number on your check or money order:
 Make check or money order payable to: SC Department of Revenue

Address or phone number change
 See reverse side.

Notice Date: 08-12-2005
 Taxpayer SSN: [REDACTED]
 Spouse's SSN: [REDACTED]
 Document Number: [REDACTED]
 Period Covered: 1999
 Proposed Assessment: \$21,480.73
 Response Due Date: 09/11/2005
 Tax Type: INDIVIDUAL INCOME TAX

Payment

34011510 [REDACTED] 1999 000 [REDACTED]

The definitions below will help you to understand your personal assessment information. (See page 3-"Proposed Assessment Detail" for your personal assessment information.)

Federal Taxable Income is either from your Federal 1040 or calculated from income sources using the following formula:

- Total taxable income (includes all available income sources - See COMMENT Section at the bottom of page 3)-
- One Exemption
 - Standard Deduction (See federal 1040 for these figures)

SC Adjustments may include any of the following:

- Over 65 deduction
- State retirement deduction
- Social Security deduction
- Capital gains deduction
- Addition of state income tax deduction

Further explanation of adjustments can be found in the SC1040 instruction booklet.

What Type of Assistance is Available?

Call the Department of Revenue (DOR) Filing Enforcement Section at 803-898-5640.

Stop by one of our Taxpayer Service Centers:

Columbia Main Office:
301 Gervais Street
P.O. Box 125
Columbia, SC 29214

Florence Service Center:
1452 West Evans Street
P.O. Box 5418
Florence, SC 29502

Myrtle Beach Office:
1330 Howard Parkway
Myrtle Beach, SC 29577

Charleston Service Center:
3 Southpark Circle
Suite 202
Charleston, SC 29407

Greenville Service Center:
211 Century Drive
Suite 210-B
Greenville, SC 29607

Rock Hill Service Center:
454 South Anderson Road
Business and Technology Center
Suite 202
P.O. Box 12099
Rock Hill, SC 29731

Visit the South Carolina Department of Revenue website: www.sctax.org On our Website you will find tax forms and publications, as well as a variety of information including Taxpayer Bill of Rights, Power of Attorney (SC2848), ruling and regulations.

TXPII331 1.490

----- ✂ ----- CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED ----- ✂ -----

Mail this Response Form with all written correspondence to:
South Carolina Department of Revenue
P O BOX 11249
Columbia SC 29211-1249

Notice Date: 08-12-2005
Taxpayer SSN: [REDACTED]
Spouse's SSN: [REDACTED]
Document Number: [REDACTED]
Period Covered: 1999
Proposed Assessment: \$21,480.73
Response Due Date: 09/11/2005
Tax Type: INDIVIDUAL INCOME TAX

Address or phone number change.
Complete only if your address or phone has changed.

Street _____
Apt. No. _____
City State Zip _____
Home Phone () _____
Work Phone () _____

RESPONSE

34012518

What are the Appeal Procedures?

APPEAL PROCEDURES: If you disagree with this proposed assessment, you are entitled to appeal under the following procedures.

- A. If you agree with the adjustment, the additional amount due should be paid within 30 days of the date on this proposed assessment to avoid additional interest and penalties, if applicable.
- B. You may agree with portions of the proposed assessment and disagree with others. The portion of the assessment with which you agree may be paid to avoid additional interest and penalty, and the remainder can be appealed.
- C. If you disagree with part or all of the proposed assessment, you may make an appeal by sending the response coupon on page 2 and list all the reasons you disagree with the proposed assessment within 90 days from the date on this proposed assessment.

What happens if I do not respond to this Proposed Assessment?

At the end of 90 days, you will be sent an updated bill called Assessment indicating the new amount due. Interest and penalties will continue to accrue until the balance is paid in full.

What if I cannot afford to pay the balance due?

You may make a partial payment with this proposed assessment. When you receive the assessment, there will be instructions on how to request a payment agreement with DOR. For additional information regarding installment agreements, call the Filing Enforcement Section at 803-898-5640.

What are the most common penalties?

Under South Carolina law, penalties are automatically imposed on late returns and late payments and when taxpayers have failed to meet other filing requirements. The most common penalties are:

Failure to File - A late return will generate a Failure to File penalty of 5% per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax. It is calculated from the due date of the return to the date the return is filed.

Failure to Pay - An unpaid balance will generate a ½% penalty per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax.

Underpayment of Estimated Tax - Income taxpayers who fail to pay the required amount of tax by the proper due date through estimated and/or withholding payments may be subject to this penalty in addition to tax. Individuals whose liabilities exceed \$100 are required to make estimated payments equal to 90% of their current year's tax liabilities or 100% of their prior year's tax liabilities.

TXPII331 1,492

Taxpayers' Bill Of Rights

- You have the right to apply for relief or assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The Taxpayer Rights' Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.
- You are required to provide complete and accurate information when you file your tax returns.
- You are required to keep records to prove the accuracy of your tax returns or to determine your tax liability if you did not file your return.
- You are required to file a return and pay your taxes when they are due.

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

