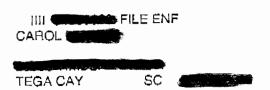
SOUTH CAROLINA DEPARTMENT OF REVENUE PROPOSED ASSESSMENT FOR FAILURE TO FILE for Period 1999

3401

Page 1 of 4



08-12-2005 Notice Date: Taxpayer SSN: Spouse's SSN: Document Number: 7444 Period Covered: Proposed Assessment: \$21,480.73 09/11/2005 Response Due Date: INDIVIDUAL INCOME TAX Tax Type:

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 COUF	ON BELOW IN THE ENVELOPE PROVIDED
	evenue P O BOX 11249 Columbia SC 29211-1249
Please check the appropriate boxes.	Notice Date: 08-12-2005 Texpayer SSN: 5pouse's SSN:
Submit payment I am paying the following amount:	Document Number: Period Covered: 1999 Proposed Assessment: \$21,488-73
Write your Document Number on your check or money order:	Response Due Date: 09/11/2005 Tax Type: INDIVIDUAL INCOME TAX

Address or phone number change See reverse side.

Make check or money order payable to: SC Department of Revenue

Payment

34011510

1999 000

2

City State Zip Home Phone (Work Phone (

08-12-2005

Taxpayer Name:

CAROL

Notice Date: Taxpayer SSN: Spouse's SSN:

1999

Document Number: Period Covered:

Proposed Assessment: \$21,480.73
Response Due Date: 09/11/2005

Response Due Date: Tax Type: INDIVIDU

INDIVIDUAL INCOME TAX

Proposed Assessment Detail for Audit Period 01/01/1999 to 12/31/1999

, ropocou / toros.				
1. Federal Taxable Income	***************************************		1	\$170.031.00
2. SC Adjustments			2	<u>-3,000.00</u>
3. SC Adjusted Taxable Income			3	167.031.00
4. SC Tax (from table)			4	11,353.00
5. Payments Withholding	00			
Payment with Extension	.00			
Estimated Payments			5	00_
6. Tax Due	······	>	6	11,353.00
7. Penalty <u>5,676.50</u>	Declaration Penalty	.00	7	5,676.50
8. Interest	,	>	В	4,451.23
9. Total Amount Due			9	\$21,480.73
		TOTAL AMOUNT DUE:	\$21,	480.73

TXPII331 1,491

COMMENTS

All known credits have been applied before calculating your tax due.

Any information from the IRS is received and used pursuant to an exchange agreement between the IRS and the state of South Carolina authorized under title 26, United States code section 610 3(D).

Sources:

 1099-R
 FIDELITY SERVICE CO.
 \$ 127,667
 1099-R
 FIDELITY SERVICE CO.
 \$ 29,549

 1099-MISC SIGNATURE COUNSULTANT
 \$ 19,865
 1099-INT
 CENTRAL CAROLINA BANK
 \$ 478

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 ponalties will centinue 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

