

B8595HC
2.C55-14
Copy 1

**COLLECTION OF PUBLIC UTILITY TAX
MADE EASY**

by

Fredia W. Cunningham

February 2, 2009

S. C. STATE LIBRARY

AUG 13 2009

STATE DOCUMENTS

TABLE OF CONTENTS

- I. Introduction
- II. Background
- III. Sources
- IV. Methodology
- V. Results
- VI. Implementation
- VII. Summary/Recommendations
- VIII. Attachments

INTRODUCTION

A significant amount of time is being spent each year preparing public utility assessments. Inefficiencies in the process and delays in receiving the information cause undue hardship on the South Carolina Department of Revenue (DOR) which results in late assessment mailings, late collection of revenues and high lost opportunity cost of interest earned. This project will examine the workflow of the data from the time the Public Service Commission (PSC) and Office of Regulatory Services (ORS) receive the information until DOR issues the assessment for collections, in order to identify problems in the process and suggest ways to improve the process.

The objectives of this Certified Public Management (CPM) project are to:

- ◆ Improve the collaborative collections and assessments activities of three agencies and to secure all required data before May 15th of each year,
- ◆ Reduce workflow inefficiencies and share common information in a predetermined time so revenue is collected by July 15th of each year.

This project supports three of DOR's strategic plan key results: 1) Maximized Compliance, 2) Strong Stakeholder Relationships and 3) Effective and Efficient Agency and Enterprises Program/Services.

BACKGROUND

The Public Service Commission that was established as a *utility regulation in South Carolina had its beginning with the passage of an Act by the 1878 General Assembly, creating a Railroad Commission for the purpose of regulating railroads operating within the*

*State*¹. The specified utility companies were required to submit an application for certification (Attachment #1, pg. 10-15). As of January 2005, due to legislative changes *PSC primary duty is to hear cases involving the State's regulated utilities*². In the same legislation, ORS was required to assume the non court functions of PSC.

*The Office of Regulatory Services (ORS) is charged with representing the public interest of South Carolina in utility regulation for the major utility industries -- electric, natural gas, telecommunications, water/wastewater, and transportation -- before the PSC, the court system, the S.C. General Assembly, and federal regulatory bodies. The ORS also has responsibility for oversight of railroad safety and natural gas pipeline safety in South Carolina*³. PSC and ORS have been required by law (Attachment #2, pg. 16 & Attachment #3, pg. 17-18) to obtain revenues for their expenses from license fees and taxes paid by utilities assessments of the Tax Commission, amended in 1993 to "Department of Revenue and Taxation". The ORS is responsible for providing information (Attachment #4, pg 20-28) regarding the utilities taxpayers and the tax amount to be billed. This information should be given to DOR by May 15th of each year to allow DOR time to prepare their information to issue annual tax assessments. The ORS is also required to provide data of accounts that are not assessed this fiscal year, but require they remain open for future years. DOR is required to process this data in order to avoid the systematic issuance of failure to file notices. The utility and railroad taxpayers are required to submit their payment to DOR by June 15th of each year.

The PSC accounts and collections have increased significantly in the past few state fiscal years (Chart #1, pg. 29). The growth in number of PSC accounts created challenges

¹ <http://www.psc.sc.gov/about/history.asp>

² <http://www.psc.sc.gov/about/history.asp>

³ <http://www.regulatorystaff.sc.gov/orsContent.asp>

which could perceivably be viewed as process inefficiencies. In reviewing the history of DOR procedures we found that a few employees manually handled the entire collection process. There was no automation in the collection of the revenues. As these agencies said ‘hello and goodbye’ to employees due to retirement, promotions, new employees, etc. the inefficiencies of the process became apparent. The lack of skilled employees and written documentation of the collection process proved to impede the process. Although there was no data to prove how much time and revenue that was lost, we do know that there were occurrences.

SOURCES

The documents that will be used as sources in this project are:

1. Application for Public Utility Certification – Attachment #1, pages 10 - 15.
2. House Bill 3161 – Attachment #2 page 16.
3. South Carolina Code of Laws – Attachment #3, pages 17 - 18.
4. PSC/ORS (sample) database – Attachment 4, pages 20-28.
5. SCDOR PC database and mainframe – Chart #1, pg 29, Chart #3, pages 34-67.
6. PSC/ORS survey – Attachment 7, pages 32, Chart # 5, pages 68-69.
7. State survey – Attachment 8, pages 33, Chart #6, pages 70-71.
8. SC Employee (past and/or present) survey – Attachment 6, pages 31, Chart #4, pages 72-73
9. World Wide Web – Resource #1 and #2, pages 74-77.

METHODOLOGY

To illustrate how the process has evolved, the flowchart (Chart #2, pg. 30) is provided. The following process is necessary to issue the assessments:

1. The required information is exported from regulatory database into an excel spreadsheet.
2. The contact information is reviewed for certification requirements and sent to ORS for review.
3. ORS compares the contact information with last year's master list for contact information discrepancies.
4. ORS inputs applicable fees, based on utility and budget criteria.
5. The spreadsheet is sent to DOR to compare the contact information against its PSC database. If discrepancies occur, DOR contacts ORS for clarity.
6. DOR balances the fees from ORS spreadsheet with DOR PSC database report. If the totals agree the notices are printed. If the totals do not agree a line by line review is necessary.
7. DOR has to ensure the PSC database and the DOR mainframe demographics are the same.

RESULTS

Further insight of the process has been acquired by talking with former and current employees. In researching this information, it was found that 1 or 2 persons from each agency was responsible for the submission and collection of the tax. This meant that knowledge of the process was very limited. The employee survey (Attachment #6, pg 31) was developed and employees from PSC, ORS and DOR were asked to complete it. The survey has revealed the following:

1. The billing process needs to occur more timely.

2. Limited input from PSC/ORS employees on process improvement or the knowledge of the current process.
3. Taxpayer's demographic information needs to be accurate.
4. Multiple agencies involvement creates processing challenges.
5. Time and money is spent trying to collect from people out of business.

The first indication of inefficiencies in the process is the billing process. The start and finish of this process has occurred once in a timely manner. There is no milestone dates adhered to ensure the target dates are met. Signs of known obstacles have not been identified and reasonable alternatives have not been mutually agreed upon by all involved. Thus leading to missed targets and frustration for all involved. Secondly, ORS staff has limited knowledge and control over the process. There is frustration in getting utilities and railroads to file the information in a timely manner, lines of authority have not been established, process improvement does not occur and enthusiasm for the success of the final product is not achieved. This inherent morale issue has caused employees to be less than proficient in their performance. The third issue the survey revealed is that the taxpayer's demographic information is not accurate. The taxpayer's information on both agencies' database does not agree; therefore time is wasted determining which contact information is correct. There is no shared database or documented standards for what is the acceptable format for the taxpayer's mailing address. This lack of information control leads to inefficiencies. The final issue the survey for PSC, ORS and DOR employees revealed was the involvements with three agencies creates an atmosphere too loose and provides inaccurate information. The layers of communication delay the timeliness of information to DOR and assessments are issued late.

Next my research included the other states in Public Services Commission or Office of Regulatory businesses. I performed, via email, a random sampling (Resource #1, pg. 74) of the PSC and ORS agencies across several states. Eighteen PSC/ORS agencies (Chart #5, pg. 70) were contacted and 50% of the response indicated the Revenue and Taxation Departments of their perspective states were responsible for the collection of the tax. This led to the creation and submission of another survey to the states' Revenue and Taxation Department. A state survey was sent to all states that provided email contact information (Resource #2, pg 76) on their perspective states' website. The survey (Chart #6, pg 72) results have revealed the following:

1. There were 20 states that responded yes to question #1. There are 11 states that impose a utility tax and 9 states that do not impose a utility tax.
2. For the 11 states that impose a utility tax, the returns are mailed directly to the state Department of Revenue.
3. The 11 states that impose a utility tax have a high compliance rate because they have an audit program.
4. The 11 states that impose a utility tax have tax documents sent directly to them and were not provided to them by a third party.
5. The returns go through normal tax processing of data entry, error correction/audit and payment deposit.
6. The processing of the returns and payments goes through one agency.
7. With the exception of four states, Rhode Island, Vermont, Washington and Wisconsin, the number of public utility accounts exceed 200.

The above survey summary indicates attention should be given to (1) Processing, (2) Compliance and (3) staffing. The survey results also show that the administration of utility tax should be a one stop shop processing. Forms and payments should be mailed to one

agency for better control and efficiency. Standards should be developed and documentation of processes should be made to ensure consistency of tax administration.

In addition to processing components an established audit program for the utility tax return is desirable. An active, visible and strong enforcement program through voluntary compliance would increase revenue and reduce inefficiencies. There are defined audit programs with clear requirements of taxpayers' expectations. Annual audits should be conducted to maintain a strong voluntary compliance with taxpayers. Although processing and audit components cannot be overlooked, adequate staffing is essential for timely collection of revenue. A proper ratio of staff to returns filed ensures sufficient resources have been allocated to the administration of public utility tax.

IMPLEMENTATION

Collaboration with internal and external customers is required for success in the process. Below I have identified actions I will initiate to jump start the process along with target dates.

1. Initiate and identify the information that should be included in the proposed shared database with DOR, PSC, and ORS. Target date for completion – May 1, 2009.
2. Collaborate with ORS to create a FAQ sheet to be mailed with the utility tax returns. Target date for completion – June 1, 2009
3. Review and revise the ORS/DOR Memorandum of Understanding Agreement (MOU) for senior management to review and pursue changes with ORS. Target date for completion – June 1, 2009.
4. Continue to talk with other states that have audit programs to see what programs would work well for South Carolina. Target date for completion – July 1, 2009.
5. Contact SCBOS to explore the possibility of registration through SCBOS. Target date for completion – September 1, 2009.

SUMMARY/RECOMMENDATIONS

Based on the results from employees (Chart #4, pg. 68) and state tax agencies (Chart #5 and #6, pg. 70 and 72, respectively) I will make the following recommendations:

1. Roles of PSC/ORS/DOR process need to be updated. The agencies should modify the Memorandum of Understanding (MOU). The agreement should define timetable for delivering information, role definition, contact information and required taxpayer's demographics.
2. Develop a database for DOR and ORS to share and update contact information.
3. Create a program to upload the ORS spreadsheet into DOR pc system, perform an edit check, and systematically create the assessments.
4. Utilize the benefits of taxpayers' registering via South Carolina Business One Stop (SCBOS).
5. It is recommended that ORS and DOR provide prior notification to utility companies to understand the nature of the assessments and the due date. This should reduce calls from taxpayers inquiring the validity of the notice.
6. DOR automate the issuance, printing and mailing of the assessment notice via DOR mainframe.

As with any suggestions for change, there will be obstacles to overcome. It is recommended that the suggestions be seen as possible improvements to the current process. It is known that DOR is developing a new innovative system and these modifications to the current system should be addressed at this time. It is desired that in the very near future some, if not all, suggestions be viewed for implementation as a process improvement. Our agency has an opportunity to meet its strategic plan goals of maximizing compliance, establishing a strong stockholder's relationship and maintaining an effective and efficient agency and enterprises program service. It will require collaboration and commitment with all agencies to improve processes.

ATTACHMENTS

* OFFICE USE ONLY: *
* CERTIFICATION NUMBER _____ *

PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

PAYPHONE SERVICE PROVIDER (PSP)
APPLICATION FOR CERTIFICATION

SECTION I: APPLICANT INFORMATION

NAME IN WHICH CERTIFICATION TO BE ISSUED

MAILING ADDRESS

CITY, STATE, ZIP

CONTACT PERSON *or* RESPONSIBLE PARTY'S NAME, TITLE & PHONE
NUMBER

SECTION II: ORGANIZATION

Type of Organization (please check):

- Individual ----- []
- Partnership ----- []
- Corporation ----- []
- Other (please

specify) _____

If a Corporation:

Attach Articles of Incorporation and,
If *nonresident corporation*, attach copy of Certification of Good Standing issued
by the South Carolina Secretary of State's office which indicates corporation's
authority to do business in South Carolina.

SECTION III: FINANCIAL

Provide a statement, which describes the general financial status of the applicant (current assets, liabilities & etc.) **Attach to application.**

PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

PAYPHONE SERVICE PROVIDER (PSP)

APPLICATION FOR CERTIFICATION (Page 2)

SECTION IV: MAINTAINANCE & SERVICE

How does applicant intend to provide routine maintenance and service?

- Personally ----- []
- Employee(s) ----- []
- Via contract (Who? – Provide details on separate sheet) ----- []

How does applicant intend to accommodate end user service needs (repairs, refunds, customer inquiries, etc.)?

- Personally ----- []
- Employee(s) ----- []
- Via contract (Who? – Provide details on separate sheet) ----- []

SECTION V: AGREEMENT

RESPONSIBLE PARTY & TITLE (please type or print)

ADDRESS

APPLICANT UNDERSTANDS THAT THE FILING OF THIS APPLICATION DOES NOT CONSTITUTE AUTHORITY TO OPERATE. APPLICANT AGREES TO INFORM THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA OF ANY CHANGES IN THE ABOVE PROVIDED INFORMATION WITHIN 30 DAYS; AND FILE ANNUAL REPORT INFORMATION AS REQUIRED. THE APPLICANT ALSO AGREES TO REVIEW AND ADHERE TO ALL GUIDELINES SET FORTH BY THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA FOR PAYPHONE SERVICE PROVIDERS.

SIGNATURE

SUBSCRIBED AND SWORN BEFORE ME

THIS _____ DAY OF _____, _____

(NOTARY PUBLIC)

(SEAL)

12/2008

Personal Identification Information

Name of Applicant: _____

Address: _____

Federal Employer Identification Number: _____

***** **Confidential** *****

For Internal Use Only

RETURN TO
PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA
POST OFFICE DRAWER 11649
COLUMBIA SC 29211

12/2008

SOUTH CAROLINA PUBLIC SERVICE COMMISSION
and
SOUTH CAROLINA OFFICE OF REGULATORY STAFF
**GROSS RECEIPTS FOR THE TWELVE (12) MONTHS ENDING JUNE 30,
2008**

(Please correct preprinted information as required)

Company Name (as shown on Certificate) _____ FEIN _____

List d/b/a and/or f/k/a aliases _____

Address _____ City _____ State _____ Zip Code _____

Regulatory Contact _____ Area Code & Phone Number _____ E-Mail _____

<u>INTRASTATE GROSS RECEIPTS</u>	
Revenues Derived Via South Carolina Operations from:	
Water Revenues	\$ _____
Sewer Revenues	_____
Electricity Revenues	_____
Natural Gas Revenues	_____
Railroad Revenues	_____
	Telecommunications Revenues: _____

ILEC (Local Exchange)	_____
-----------------------	-------

CLEC (Competitive Local Exchange)	_____
IXC (Long Distance)	_____
PSP (Payphone Service Provider)	_____
Total Revenues Derived Via South Carolina Operations	\$ _____

Preparer's Signature _____

Date _____

Affidavit

State of _____ County of _____

Personally appeared before me _____ who, being
duly sworn, says that he/she is the _____ of _____
_____(Company) and that the foregoing statement, for the twelve (12)
months ending June 30, 2008, is correctly taken from the books and records of said
Company, and is true to the best of his/her knowledge and belief.

Sworn to and subscribed before me this _____ day of _____
_____, 20____.

Place

Notary Public

Seal

My commission expires _____

Here

Return completed form to:

South Carolina Office of Regulatory Staff
Attention: Robert Sutherland
1401 Main Street, Suite 900
Columbia, SC 29201

Timely completion and submission of this form
satisfies the Gross Receipts reporting requirements
of both the Public Service Commission and Office of
Regulatory Staff.

Return Deadline is August 31, 2008

HOUSE BILL 3161

(Effective 06/08/89)

PUBLIC UTILITY ASSESMENT

By August 1 of each year, the Public Service Commission will provide amounts to be assessed for each utility and railroad to the Tax Commission. The amounts to be assessed are provided by the Public Service Commission on a computer disk. A micro computer program has been developed to issue the assessments in a timely manner. Upon receipt of this information, the Tax Commission will assess each utility and railroad company by September 1 with the payment due by October 1.

Mailing and collection of these assessments is the responsibility of License Tax Office Audit Office. Office Audit will enforce the collection of delinquencies for penalty and interest according to Chapter 54. There is a routine audit procedure because the assessment amounts are predetermined. However, Office Audit will provide the Public Services Commission information received concerning address changes and companies that indicate they have closed.

The General Ledger Account Code for PSC Assessments is 14-2450. This code appears on each assessment.

DISCLAIMER

The South Carolina Legislative Council is offering access to the unannotated South Carolina Code of Laws on the Internet as a service to the public. The unannotated South Carolina Code on the General Assembly's website is now current through the 2007 regular session. The unannotated South Carolina Code, consisting only of Code text and numbering, may be copied from this website at the reader's expense and effort without need for permission.

The Legislative Council is unable to assist users of this service with legal questions. Also, legislative staff cannot respond to requests for legal advice or the application of the law to specific facts. Therefore, to understand and protect your legal rights, you should consult your own private lawyer regarding all legal questions.

While every effort was made to ensure the accuracy and completeness of the unannotated South Carolina Code available on the South Carolina General Assembly's website, the unannotated South Carolina Code is not official, and the state agencies preparing this website and the General Assembly are not responsible for any errors or omissions which may occur in these files. Only the current published volumes of the South Carolina Code of Laws Annotated and any pertinent acts and joint resolutions contain the official version.

Please note that the Legislative Council is not able to respond to individual inquiries regarding research or the features, format, or use of this website. However, you may notify Legislative Printing, Information and Technology Systems at LPITS@scstatehouse.net regarding any apparent errors or omissions in content of Code sections on this website, in which case LPITS will relay the information to appropriate staff members of the South Carolina Legislative Council for investigation.

CHAPTER 3.

PUBLIC SERVICE COMMISSION

ARTICLE 1

GENERAL PROVISIONS

SECTION 58-3-100. Assessment for expenses of Commission; Commission an other-funded agency.

Except as specifically provided in Sections 58-5-940 and 58-27-50, all other expenses of the Public Service Commission must be borne by the public utilities subject to the commission's jurisdiction. On or before the first day of July in each year, the Department of Revenue must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State in the year ending on the thirtieth day of June preceding that on which the assessment is made which is due and payable on or before July fifteenth. The assessments must be charged against the companies by the Department of Revenue and collected by the department in the manner provided by law for the collection of taxes from the companies including the enforcement and collection provisions of Article 1, Chapter 54 of Title 12 and paid, less the department's actual incremental increase in the cost of administration into the state treasury as other taxes collected by the department. The commission must certify to the South Carolina Department of Revenue annually, but no later than May first, the amounts to be assessed. The commission shall operate as an other-funded agency.

Definitions

PNOA	Proposed Notice of Assessment issued by Department of Revenue DOR first billing notification to taxpayer
ORS	Office of Regulatory Services
PSC	Public Service Commission
Gross Receipts	Revenues derived from specified utility in South Carolina operation
Public Utilities	Transportation, Water/Wastewater, Electric, Natural Gas, Railway Safety, Telecommunication
FEI	Federal Employer Identification Number
Due Date	Receipt date of payment
BTR	Department of Revenue Business Tax Registration
State fiscal year	July of current year through June of the next year (i.e. July 2008 through June 2009)

REQUIRED DATA INFORMATION FROM PSC

Existing Accounts

- Owner Name
- FEI Number/SSN
- Business Address, City, State, Zip
- Contact Person
- Mailing Address, City, State, Zip
- County
- Open Date – June YYYY
- Gross Receipts
- Tax Amount

Information given by DOR

- File Number
- SID Number
- BTR Miscellaneous Tax Code – 20
- Filing Code – 01 Annual Filer
- Reporting Month - June of each year
- Open Date

Add a PSC Utility Account

- Owner Name
- FEI Number/SSN
- Business Address, City, State, Zip
- Contact Person
- Mailing Address, City, State, Zip
- County
- Open Date – June YYYY
- Gross Receipts
- Tax Amount

Request to **Change** a PSC Utility Account

- File Number
- Open Date
- FEI/SSN
- Field with the changed information

Request to **Delete** a PSC Utility Account

- Delete Date/Closed date on BTR
- File Number
- FEI/SSN
- Owner's Name
- Business Name

Public Service Commission
 Sample Data
 2008

Attachment #4

Organization Name		Federal ID #	File #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Transportation											
Trans Taxpayer 1	T	57-000001			Trans Street 1		Trans City 1	SC	29201	53,075	405.34
Trans Taxpayer 2	T	57-000002			Trans Street 2		Trans City 2	SC	29201	24,425	186.54
Trans Taxpayer 3	T	57-000003			Trans Street 3		Trans City 3	SC	29201	231,000	1,764.18
Trans Taxpayer 4	T	57-000004			Trans Street 4		Trans City 4	SC	29201	39,900	304.72
Trans Taxpayer 5	T	57-000005			Trans Street 5		Trans City 5	SC	29201	107,979	824.65
Trans Taxpayer 6	T	57-000006			Trans Street 6		Trans City 6	SC	29201	149,378	1,140.82
Trans Taxpayer 7	T	57-000007			Trans Street 7		Trans City 7	SC	29201	265,000	2,023.84
Trans Taxpayer 8	T	57-000008			Trans Street 8		Trans City 8	SC	29201	266,935	2,038.62
Trans Taxpayer 9	T	57-000009			Trans Street 9		Trans City 9	GA	29201	7,526	57.48
Trans Taxpayer 10	T	57-000010			Trans Street 10		Trans City 10	SC	29201	117,426	896.80
Trans Taxpayer 11	T	57-000011			Trans Street 11		Trans City 11	SC	29201	14,630	111.73
Trans Taxpayer 12	T	57-000012			Trans Street 12		Trans City 12	NC	29201	57,411	438.45
Trans Taxpayer 13	T	57-000013			Trans Street 13		Trans City 13	SC	29201	13,249	101.18
Trans Taxpayer 14	T	57-000014			Trans Street 14		Trans City 14	SC	29201	15,216	116.21
Trans Taxpayer 15	T	57-000015			Trans Street 15		Trans City 15	SC	29201	28,038	214.13
Trans Taxpayer 16	T	57-000016			Trans Street 16		Trans City 16	SC	29201	253,249	1,934.09
Trans Taxpayer 17	T	57-000017			Trans Street 17		Trans City 17	MO	29201	23,218	177.32
Trans Taxpayer 18	T	57-000018			Trans Street 18		Trans City 18	NC	29201	22,253	169.95
Trans Taxpayer 19	T	57-000019			Trans Street 19		Trans City 19	SC	29201	335,439	2,561.79
Trans Taxpayer 20	T	57-000020			Trans Street 20		Trans City 20	SC	29201	5,317	40.61
Trans Taxpayer 21	T	57-000021			Trans Street 21		Trans City 21	SC	29201	215,720	1,647.48
Trans Taxpayer 22	T	57-000022			Trans Street 22		Trans City 22	SC	29201	25,864	197.53
Trans Taxpayer 23	T	57-000023			Trans Street 23		Trans City 23	NC	29201	440,639	3,365.21
Trans Taxpayer 24	T	57-000024			Trans Street 24		Trans City 24	SC	29201	159,750	1,220.03
Trans Taxpayer 25	T	57-000025			Trans Street 25		Trans City 25	SC	29201	310,118	2,368.41
Trans Taxpayer 26	T	57-000026			Trans Street 26		Trans City 26	SC	29201	317,230	2,422.72
Trans Taxpayer 27	T	57-000027			Trans Street 27		Trans City 27	SC	29201	64,000	488.78
Trans Taxpayer 28	T	57-000028			Trans Street 28		Trans City 28	SC	29201	14,799	113.02
Trans Taxpayer 29	T	57-000029			Trans Street 29		Trans City 29	SC	29201	1,412,536	10,787.71
Trans Taxpayer 30	T	57-000030			Trans Street 30		Trans City 30	NC	29201	15,489	118.29
Total Transportation										5,006,809	38,237.61

Public Service Commission
 Sample Data
 2008

Attachment #4

Organization Name		Federal ID #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Water & Wastewater										
Water Taxpayer 1	W	58-0000001		Water Street 1		Water City 1	SC	29201	172,116	1,276.73
Water Taxpayer 2	W	58-0000002		Water Street 2		Water City 2	SC	29201	1,275,197	9,459.22
Water Taxpayer 3	W	58-0000003		Water Street 3		Water City 3	NC	29201	97,036	719.80
Water Taxpayer 4	W	58-0000004		Water Street 4		Water City 4	SC	29201	227,778	1,689.62
Water Taxpayer 5	W	58-0000005		Water Street 5		Water City 5	SC	29201	7,067,146	52,423.02
Water Taxpayer 6	W	58-0000006		Water Street 6		Water City 6	SC	29201	24,367	180.75
Water Taxpayer 7	W	58-0000007		Water Street 7		Water City 7	SC	29201	893,858	6,630.50
Water Taxpayer 8	W	58-0000008		Water Street 8		Water City 8	SC	29201	332,378	2,465.53
Water Taxpayer 9	W	58-0000009		Water Street 9		Water City 9	SC	29201	25,152	186.57
Water Taxpayer 10	W	58-0000010		Water Street 10		Water City 10	SC	29201	66,120	490.47
Water Taxpayer 11	W	58-0000011		Water Street 11		Water City 11	SC	29201	12,371	91.77
Water Taxpayer 12	W	58-0000012		Water Street 12		Water City 12	GA	29201	134,086	994.63
Water Taxpayer 13	W	58-0000013		Water Street 13		Water City 13	SC	29201	62,640	464.65
Water Taxpayer 14	W	58-0000014		Water Street 14		Water City 14	TN	29201	300,478	2,228.90
Water Taxpayer 15	W	58-0000015		Water Street 15		Water City 15	SC	29201	357,051	2,648.55
Water Taxpayer 16	W	58-0000016		Water Street 16		Water City 16	SC	29201	17,818	132.17
Water Taxpayer 17	W	58-0000017		Water Street 17		Water City 17	SC	29201	11,681	86.65
Water Taxpayer 18	W	58-0000018		Water Street 18		Water City 18	SC	29201	5,382,300	39,925.09
Water Taxpayer 19	W	58-0000019		Water Street 19		Water City 19	SC	29201	4,399	32.63
Water Taxpayer 20	W	58-0000020		Water Street 20		Water City 20	SC	29201	61,158	453.66
Water Taxpayer 21	W	58-0000021		Water Street 21		Water City 21	SC	29201	17,932	133.02
Water Taxpayer 22	W	58-0000022		Water Street 22		Water City 22	SC	29201	34,710	257.47
Water Taxpayer 23	W	58-0000023		Water Street 23		Water City 23	SC	29201	184,903	1,371.58
Water Taxpayer 24	W	58-0000024		Water Street 24		Water City 24	SC	29201	864,993	6,416.39
Water Taxpayer 25	W	58-0000025		Water Street 25		Water City 25	SC	29201	124,927	926.69
Water Taxpayer 26	W	58-0000026		Water Street 26		Water City 26	SC	29201	525,455	3,897.75
Water Taxpayer 27	W	58-0000027		Water Street 27		Water City 27	SC	29201	3,701,203	27,454.97
Water Taxpayer 28	W	58-0000028		Water Street 28		Water City 28	SC	29201	20,100	149.10
Water Taxpayer 29	W	58-0000029		Water Street 29		Water City 29	SC	29201	5,621	41.70
Water Taxpayer 30	W	58-0000030		Water Street 30		Water City 30	SC	29201	9,709	72.02
Total -Water/Wastewater									22,014,683	163,301.60

Organization Name		Federal ID #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Electric										
Electric Taxpayer 1	E	59-0000001		Electric Street 1		Electric City 1	NC	29201	1,240,910,687	1,935,327.58
Electric Taxpayer 2	E	59-0000002		Electric Street 2		Electric City 2	SC	29201	14,571,583	22,725.88
Electric Taxpayer 3	E	59-0000003		Electric Street 3		Electric City 3	NC	29201	517,615,901	807,275.13
Electric Taxpayer 4	E	59-0000004		Electric Street 4		Electric City 4	SC	29201	1,776,730,261	2,770,993.21
									3,549,828,432	5,536,321.80
Gas										
Gas Taxpayer 1	G	52-0000001		Gas Street 1		Gas City 1	NC	29201	208,902,980	458,962.84
Gas Taxpayer 2	G	52-0000002		Gas Street 2		Gas City 2	SC	29201	518,367,344	1,049,977.77
Total-Gas									727,270,324	1,508,940.61
Gas-Municipalities										
Gas-Muni Taxpayer 1	M	53-0000001		Gas-Muni Street 1		Gas-Muni City 1	SC	29201	1,839,760	426.70
Gas-Muni Taxpayer 2	M	53-0000002		Gas-Muni Street 2		Gas-Muni City 2	SC	29201	32,203,557	7,468.97
Gas-Muni Taxpayer 3	M	53-0000003		Gas-Muni Street 3		Gas-Muni City 3	SC	29201	4,475,235	1,037.94
Gas-Muni Taxpayer 4	M	53-0000004		Gas-Muni Street 4		Gas-Muni City 4	SC	29201	39,880,394	9,249.46
Gas-Muni Taxpayer 5	M	53-0000005		Gas-Muni Street 5		Gas-Muni City 5	SC	29201	16,833,343	3,904.16
Gas-Muni Taxpayer 6	M	53-0000006		Gas-Muni Street 6		Gas-Muni City 6	SC	29201	24,769,897	5,744.88
Gas-Muni Taxpayer 7	M	53-0000007		Gas-Muni Street 7		Gas-Muni City 7	SC	29201	56,995,476	13,218.96
Gas-Muni Taxpayer 8	M	53-0000008		Gas-Muni Street 8		Gas-Muni City 8	SC	29201	7,912,838	1,835.22
Gas-Muni Taxpayer 9	M	53-0000009		Gas-Muni Street 9		Gas-Muni City 9	SC	29201	34,048,765	7,896.93
Gas-Muni Taxpayer 10	M	53-0000010		Gas-Muni Street 10		Gas-Muni City 1	SC	29201	22,009,206	5,104.60
Gas-Muni Taxpayer 11	M	53-0000011		Gas-Muni Street 11		Gas-Muni City 1	SC	29201	9,768,529	2,265.62
Gas-Muni Taxpayer 12	M	53-0000012		Gas-Muni Street 12		Gas-Muni City 1	SC	29201	16,605,523	3,851.32
Gas-Muni Taxpayer 13	M	53-0000013		Gas-Muni Street 13		Gas-Muni City 1	SC	29201	2,282,436	529.37
Gas-Muni Taxpayer 14	M	53-0000014		Gas-Muni Street 14		Gas-Muni City 1	SC	29201	5,538,012	1,284.43
Gas-Muni Taxpayer 15	M	53-0000015		Gas-Muni Street 15		Gas-Muni City 1	SC	29201	64,893,002	15,050.63
Total - Municipalities									340,055,973	78,869.19

Organization Name		Federal ID #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Railroad Carriers										
Railroad Taxpayer 1	R	54-0000001		Railroad Street 1		Railroad City 1	FL	29201	7,786,000	46,404.40
Railroad Taxpayer 2	R	54-0000002		Railroad Street 2		Railroad City 2	SC	29201	33,484	199.56
Railroad Taxpayer 3	R	54-0000003		Railroad Street 3		Railroad City 3	SC	29201	234,826	1,399.56
Railroad Taxpayer 4	R	54-0000004		Railroad Street 4		Railroad City 4	VA	29201	18,573,000	110,894.69
Railroad Taxpayer 5	R	54-0000005		Railroad Street 5		Railroad City 5	SC	29201	107,920	643.20
Railroad Taxpayer 6	R	54-0000006		Railroad Street 6		Railroad City 6	FL	29201	1,834,333	10,932.59
Total-Railway									28,569,563	170,274.00
Telecommunication-LEC										
Organization Name		Federal ID #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Communication LEC Taxpayer 1	L	55-0000001		Comm LEC Street 1		Comm LEC City	IL	29201	650,373,355	1,192,543.44
Communication LEC Taxpayer 2	L	55-0000002		Comm LEC Street 2		Comm LEC City	TX	29201	7,747,901	14,206.78
Communication LEC Taxpayer 3	L	55-0000003		Comm LEC Street 3		Comm LEC City	FL	29201	3,145,713	5,768.07
Communication LEC Taxpayer 4	L	55-0000004		Comm LEC Street 4		Comm LEC City	MI	29201	14,667,730	26,895.18
Communication LEC Taxpayer 5	L	55-0000005		Comm LEC Street 5		Comm LEC City	FL	29201	33,879,354	62,122.17
Communication LEC Taxpayer 6	L	55-0000006		Comm LEC Street 6		Comm LEC City	IL	29201	8,999,154	16,501.11
Communication LEC Taxpayer 7	L	55-0000007		Comm LEC Street 7		Comm LEC City	FL	29201	15,720,448	28,825.47
Communication LEC Taxpayer 8	L	55-0000008		Comm LEC Street 8		Comm LEC City	GA	29201	15,709,341	28,805.10
Communication LEC Taxpayer 9	L	55-0000009		Comm LEC Street 9		Comm LEC City	FL	29201	56,989,156	104,496.97
Communication LEC Taxpayer 10	L	55-0000010		Comm LEC Street 10		Comm LEC City	OK	29201	10,089,634	18,500.65
Communication LEC Taxpayer 11	L	55-0000011		Comm LEC Street 11		Comm LEC City	CT	29201	494,038	905.88
Communication LEC Taxpayer 12	L	55-0000012		Comm LEC Street 12		Comm LEC City	FL	29201	1,878,629	3,444.71
Communication LEC Taxpayer 13	L	55-0000013		Comm LEC Street 13		Comm LEC City	IL	29201	546,750	1,002.54
Communication LEC Taxpayer 14	L	55-0000014		Comm LEC Street 14		Comm LEC City	SC	29201	7,986,456	14,644.20

Public Service Commission
 Sample Data
 2008

Attachment #4

Communication LEC Taxpayer 15	L	55-0000015			Comm LEC Street 15	Comm LEC City	SC	29201	17,155,872	31,457.50	
Communication LEC Taxpayer 16	L	55-0000016			Comm LEC Street 16	Comm LEC City	NC	29201	11,158,816	20,461.13	
Communication LEC Taxpayer 17	L	55-0000017			Comm LEC Street 17	Comm LEC City	SC	29201	2,177,500	3,992.73	
Communication LEC Taxpayer 18	L	55-0000018			Comm LEC Street 18	Comm LEC City	SC	29201	20,262,660	37,154.20	
Communication LEC Taxpayer 19	L	55-0000019			Comm LEC Street 19	Comm LEC City	TN	29201	6,560,744	12,029.97	
Communication LEC Taxpayer 20	L	55-0000020			Comm LEC Street 20	Comm LEC City	MA	29201	3,412,097	6,256.52	
Communication LEC Taxpayer 21	L	55-0000021			Comm LEC Street 21	Comm LEC City	SC	29201	47,972,855	87,964.42	
Communication LEC Taxpayer 22	L	55-0000022			Comm LEC Street 22	Comm LEC City	TX	29201	87,312,806	160,099.29	
Communication LEC Taxpayer 23	L	55-0000023			Comm LEC Street 23	Comm LEC City	OR	29201	8,170,527	14,981.72	
Communication LEC Taxpayer 24	L	55-0000024			Comm LEC Street 24	Comm LEC City	OK	29201	3,705,160	6,793.89	
Communication LEC Taxpayer 25	L	55-0000025			Comm LEC Street 25	Comm LEC City	TN	29201	26,321,827	48,264.47	
Total Telecommunications-LEC									1,062,438,523	1,948,118.09	
Organization Name		Federal ID #		Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
Telecommunication-Other											
Telecomm Other Taxpayer 1	C	56-0000001			Telecom Other Street 1		Telecom Other	OR	29201	103,486	189.75
Telecomm Other Taxpayer 2	C	56-0000002			Telecom Other Street 2		Telecom Other	FL	29201	3,295,518	6,042.76
Telecomm Other Taxpayer 3	C	56-0000003			Telecom Other Street 3		Telecom Other	NC	29201	1,012,816	1,857.13
Telecomm Other Taxpayer 4	C	56-0000004			Telecom Other Street 4		Telecom Other	WA	29201	59,689	109.45
Telecomm Other Taxpayer 5	C	56-0000005			Telecom Other Street 5		Telecom Other	FL	29201	116,502	213.62
Telecomm Other Taxpayer 6	C	56-0000006			Telecom Other Street 6		Telecom Other	FL	29201	46,642	85.52
Telecomm Other Taxpayer 7	C	56-0000007			Telecom Other Street 7		Telecom Other	CA	29201	64,053	117.45
Telecomm Other Taxpayer 8	C	56-0000008			Telecom Other Street 8		Telecom Other	FL	29201	35,079	64.32

Public Service Commission
Sample Data
2008

Attachment #4

Telecomm Other Taxpayer 9	C	56-000009		Telecom Other Street 9	Telecom Other (KS)	29201	116,151	212.98
Telecomm Other Taxpayer 10	C	56-000010		Telecom Other Street 10	Telecom Other (OK)	29201	52,951	97.09
Telecomm Other Taxpayer 11	C	56-000011		Telecom Other Street 11	Telecom Other (AZ)	29201	13,793	25.29
Telecomm Other Taxpayer 12	C	56-000012		Telecom Other Street 12	Telecom Other (NC)	29201	584,784	1,072.28
Telecomm Other Taxpayer 13	C	56-000013		Telecom Other Street 13	Telecom Other City 13	29201	32,696,454	59,953.17
Telecomm Other Taxpayer 14	C	56-000014		Telecom Other Street 14	Telecom Other (NJ)	29201	17,737	32.52
Telecomm Other Taxpayer 15	C	56-000015		Telecom Other Street 15	Telecom Other (VA)	29201	2,964,135	5,435.12
Telecomm Other Taxpayer 16	C	56-000016		Telecom Other Street 16	Telecom Other (TX)	29201	43,710	80.15
Telecomm Other Taxpayer 17	C	56-000017		Telecom Other Street 17	Telecom Other (GA)	29201	43,548,880	79,852.49
Telecomm Other Taxpayer 18	C	56-000018		Telecom Other Street 18	Telecom Other (MO)	29201	3,954,193	7,250.52
Telecomm Other Taxpayer 19	C	56-000019		Telecom Other Street 19	Telecom Other (CO)	29201	8,637,506	15,837.98
Telecomm Other Taxpayer 20	C	56-000020		Telecom Other Street 20	Telecom Other (FL)	29201	27,335	50.12
Telecomm Other Taxpayer 21	C	56-000021		Telecom Other Street 21	Telecom Other (SC)	29201	744,696	1,365.50
Telecomm Other Taxpayer 22	C	56-000022		Telecom Other Street 22	Telecom Other (TX)	29201	121,388	222.58
Telecomm Other Taxpayer 23	C	56-000023		Telecom Other Street 23	Telecom Other (SC)	29201	12,159,398	22,295.82
Telecomm Other Taxpayer 24	C	56-000024		Telecom Other Street 24	Telecom Other (SC)	29201	17,909,173	32,838.78
Telecomm Other Taxpayer 25	C	56-000025		Telecom Other Street 25	Telecom Other (GA)	29201	3,069,329	5,628.01
Telecomm Other Taxpayer 26	C	56-000026		Telecom Other Street 26	Telecom Other (FL)	29201	143,292	262.74
Telecomm Other Taxpayer 27	C	56-000027		Telecom Other Street 27	Telecom Other (WI)	29201	431,323	780.89
Telecomm Other Taxpayer 28	C	56-000028		Telecom Other Street 28	Telecom Other (WA)	29201	237,851	436.13
Telecomm Other Taxpayer 29	C	56-000029		Telecom Other Street 29	Telecom Other (PA)	29201	3,954,744	7,251.53
Telecomm Other Taxpayer 30	C	56-000030		Telecom Other Street 30	Telecom Other (ME)	29201	23,287	42.70

Public Service Commission
Sample Data
2008

Attachment #4

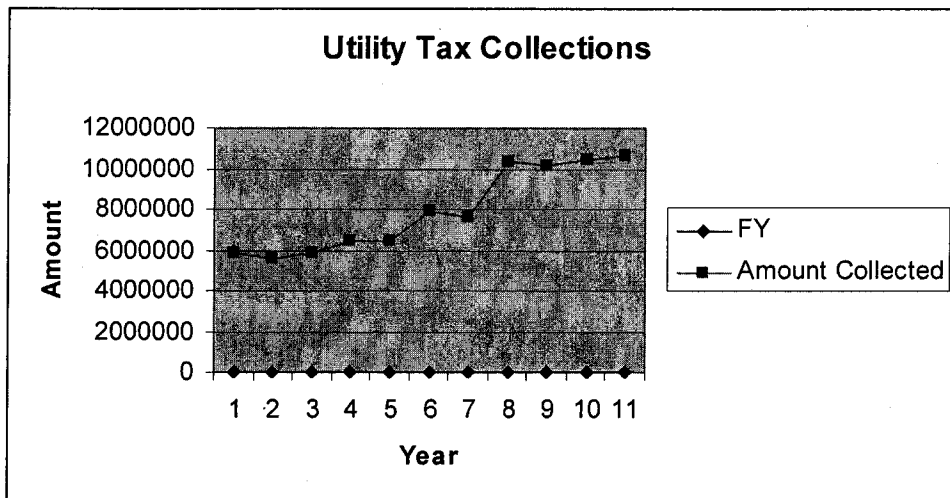
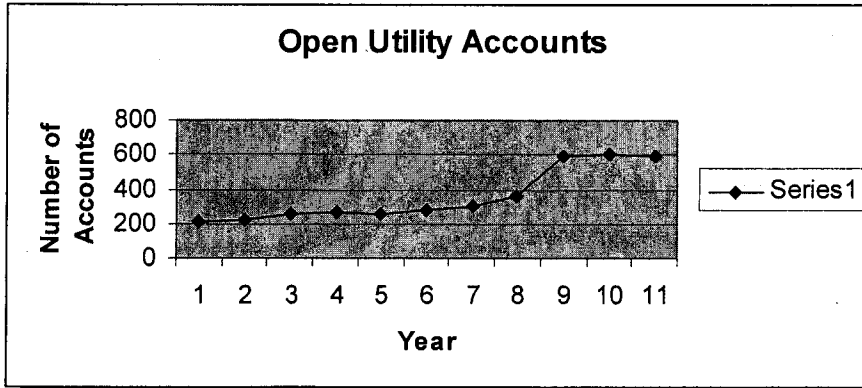
Telecomm Other Taxpayer 31	C	56-0000031		Telecom Other Street 31	Telecom Other (OK)	29201	112,295	205.91	
Telecomm Other Taxpayer 32	C	56-0000032		Telecom Other Street 32	Telecom Other (FL)	29201	272,032	498.81	
Telecomm Other Taxpayer 33	C	56-0000033		Telecom Other Street 33	Telecom Other (NC)	29201	26,747,975	49,045.86	
Telecomm Other Taxpayer 34	C	56-0000034		Telecom Other Street 34	Telecom Other (TN)	29201	3,300,978	6,052.77	
Telecomm Other Taxpayer 35	C	56-0000035		Telecom Other Street 35	Telecom Other (TX)	29201	93,870	172.12	
Telecomm Other Taxpayer 36	C	56-0000036		Telecom Other Street 36	Telecom Other (CA)	29201	15,547	28.51	
Telecomm Other Taxpayer 37	C	56-0000037		Telecom Other Street 37	Telecom Other (NJ)	29201	126,152	231.32	
Telecomm Other Taxpayer 38	C	56-0000038		Telecom Other Street 38	Telecom Other (MA)	29201	67,774	124.27	
Telecomm Other Taxpayer 39	C	56-0000039		Telecom Other Street 39	Telecom Other (VA)	29201	112,662	206.58	
Telecomm Other Taxpayer 40	C	56-0000040		Telecom Other Street 40	Telecom Other (UT)	29201	26,286	48.20	
Telecomm Other Taxpayer 41	C	56-0000041		Telecom Other Street 41	Telecom Other (KY)	29201	28,248	51.80	
Telecomm Other Taxpayer 42	C	56-0000042		Telecom Other Street 42	Telecom Other (NC)	29201	4,215,791	7,730.20	
Telecomm Other Taxpayer 43	C	56-0000043		Telecom Other Street 43	Telecom Other (TX)	29201	147,294	270.08	
Telecomm Other Taxpayer 44	C	56-0000044		Telecom Other Street 44	Telecom Other (IL)	29201	212,280	389.24	
Telecomm Other Taxpayer 45	C	56-0000045		Telecom Other Street 45	Telecom Other (PA)	29201	583,857	1,070.58	
Telecomm Other Taxpayer 46	C	56-0000046		Telecom Other Street 46	Telecom Other (GA)	29201	34,267	62.83	
Telecomm Other Taxpayer 47	C	56-0000047		Telecom Other Street 47	Telecom Other (SC)	29201	6,687,649	12,262.67	
Telecomm Other Taxpayer 48	C	56-0000048		Telecom Other Street 48	Telecom Other (FL)	29201	25,582	46.91	
Telecomm Other Taxpayer 49	C	56-0000049		Telecom Other Street 49	Telecom Other (CO)	29201	151,766	278.28	
Telecomm Other Taxpayer 50	C	56-0000050		Telecom Other Street 50	Telecom Other (AR)	29201	1,727,208	3,167.06	
Telecomm Other Taxpayer 51	C	56-0000051		Telecom Other Street 51	Telecom Other (CA)	29201	16,007	29.35	
Telecomm Other Taxpayer 52	C	56-0000052		Telecom Other Street 52	Telecom Other (KS)	29201	44,197	81.04	
Total Telecommunications-Other								180,935,612	331,768.79

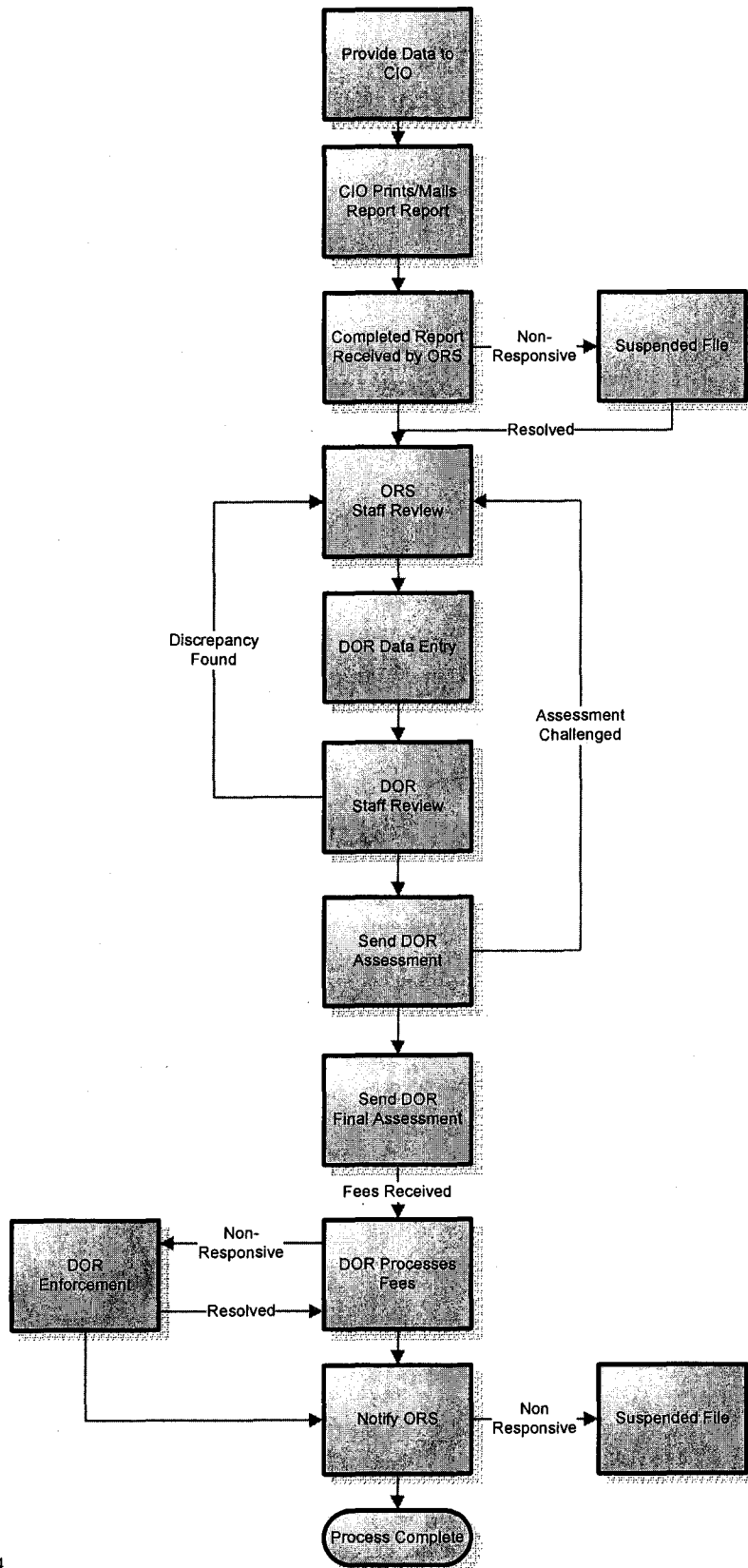
Public Service Commission
 Sample Data
 2008

Attachment #4

Organization Name		Federal ID #	Organization Name	Address	Address2	City	State	Zip	Gross Receipts	Total Assess
PSP										
PSP Taxpayer 1	P	63-0000001		PSP Street 1		PSP City 1	GA	29201	13,787	25.28
PSP Taxpayer 2	P	63-0000002		PSP Street 2		PSP City 2	SC	29201	29,152	53.45
PSP Taxpayer 3	P	63-0000003		PSP Street 3		PSP City 3	KY	29201	50,727	93.01
PSP Taxpayer 4	P	63-0000004		PSP Street 4		PSP City 4	FL	29201	89,296	163.74
PSP Taxpayer 5	P	63-0000005		PSP Street 5		PSP City 5	TX	29201	15,286	28.03
PSP Taxpayer 6	P	63-0000006		PSP Street 6		PSP City 6	KS	29201	6,122,987	11,227.29
PSP Taxpayer 7	P	63-0000007		PSP Street 7		PSP City 7	GA	29201	191,110	350.42
PSP Taxpayer 8	P	63-0000008		PSP Street 8		PSP City 8	TX	29201	2,408,921	4,417.07
PSP Taxpayer 9	P	63-0000009		PSP Street 9		PSP City 9	SC	29201	14,660	26.88
PSP Taxpayer 10	P	63-0000010		PSP Street 10		PSP City 10	NV	29201	52,947	97.09
PSP Taxpayer 11	P	63-0000011		PSP Street 11		PSP City 11	AL	29201	107,255	196.67
PSP Taxpayer 12	P	63-0000012		PSP Street 12		PSP City 12	KY	29201	131,935	241.92
PSP Taxpayer 13	P	63-0000013		PSP Street 13		PSP City 13	SC	29201	67,893	124.49
PSP Taxpayer 14	P	63-0000014		PSP Street 14		PSP City 14	SC	29201	115,447	211.69
PSP Taxpayer 15	P	63-0000015		PSP Street 15		PSP City 15	SC	29201	154,674	283.61
PSP Taxpayer 16	P	63-0000016		PSP Street 16		PSP City 16	TN	29201	18,920	34.69
PSP Taxpayer 17	P	63-0000017		PSP Street 17		PSP City 17	SC	29201	213,387	391.27
PSP Taxpayer 18	P	63-0000018		PSP Street 18		PSP City 18	GA	29201	71,922	131.88
PSP Taxpayer 19	P	63-0000019		PSP Street 19		PSP City 19	SC	29201	40,244	73.79
PSP Taxpayer 20	P	63-0000020		PSP Street 20		PSP City 20	SC	29201	29,909	54.84
PSP Taxpayer 21	P	63-0000021		PSP Street 21		PSP City 21	SC	29201	62,798	115.15
PSP Taxpayer 22	P	63-0000022		PSP Street 22		PSP City 22	NC	29201	76,543	140.35
PSP Taxpayer 23	P	63-0000023		PSP Street 23		PSP City 23	SC	29201	22,134	40.59
PSP Taxpayer 24	P	63-0000024		PSP Street 24		PSP City 24	SC	29201	48,495	88.92
PSP Taxpayer 25	P	63-0000025		PSP Street 25		PSP City 25	OH	29201	470,826	863.32
PSP Taxpayer 26	P	63-0000026		PSP Street 26		PSP City 26	NC	29201	181,061	332.00
PSP Taxpayer 27	P	63-0000027		PSP Street 27		PSP City 27	FL	29201	28,500	52.26
PSP Taxpayer 28	P	63-0000028		PSP Street 28		PSP City 28	SC	29201	82,469	151.22
Total - PSP									10,913,285	20,010.92
									5,927,033,204	9,795,842.59

Chart of Accounts





SURVEY OF PAST & CURRENT EMPLOYEE

Employee Name: _____

Please check one of the following:

DOR Employee _____ PSC Employee _____

Past _____ Present _____

1. What is/was your role with the utility tax?
2. Can process change be made for improvement? Yes _____ No _____

Please explain

3. What legislative changes can be made to improve processing and/or collection of the utility tax?
4. What is/was your greatest obstacle for completing your work?

Thank you for your comments.

Contact Person: Fredia Cunningham
SC Department of Revenue
PO Box 125
Columbia, SC 29214
803-896-1981
cunninf@sctax.org

SURVEY SENT TO PSC AND ORS

1. Does your state have a public utility tax? Yes ____ No ____

2. Do taxpayers file the utility tax return directly to your agency?

Yes ____ No ____

If no, what agency receive the returns _____

3. Are the return combines/included within other tax returns?

If yes, what major tax return is it reported on?

4. Can taxpayers file the utility tax return and payment electronically?

Yes ____ No ____

5. Are the utility payments collected by your agency? Yes ____ No ____

If no, what agency collects the payments _____

States Questionnaire

1. Does your state have a public utility tax? Yes _____ No _____
If no, please submit your comments. No further questions need to be address.
2. Do taxpayers file the return directly to your agency? Yes _____ No _____
If no, what agency _____
3. Are the returns combined/included within other tax returns? Yes ___ No ___
4. Can taxpayer file return and payment electronically? Yes _____ No _____
5. Is the tax information collected by your agency or provided to you by an outside agency?
6. Do you have an audit program in place to determine compliance? Yes ___ No ___
7. How many public utility accounts are processed annually? _____
8. How many employees are directly involved in processing the utility tax return?

9. What percentage (%) of the utility tax payments is late? _____ %

Name of State: _____

Contact Person: _____

Thank you for your comments.

Contact Person: Fredia Cunningham
SC Department of Revenue
PO Box 125
Columbia, SC 29214
803-896-1981
cunninf@sctax.org

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 1	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 2	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 3	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 4	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 5	1	1	1	1	1	1	1				
Taxpayer 6	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 7	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 8	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 9	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 10	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 11	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 12	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 13	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 14	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 15	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 16	1	1									
Taxpayer 17	1	1	1	1	1	1	1				
Taxpayer 18	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 19	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 20	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 21	1	1	1	1	1	1					
Taxpayer 22	1	1	1	1							
Taxpayer 23	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 24	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 25	1	1	1	1							

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 26	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 27	1	1	1	1							
Taxpayer 28	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 29	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 30						1	1	1	1	1	1
Taxpayer 31	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 32	1	1	1	1	1	1	1				
Taxpayer 33	1										
Taxpayer 34	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 35	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 36							1	1	1	1	1
Taxpayer 37	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 38	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 39	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 40	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 41	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 42	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 43	1	1	1	1							
Taxpayer 44								1	1	1	1
Taxpayer 45	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 46	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 47	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 48	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 49	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 50	1	1	1	1	1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 51	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 52	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 53	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 54	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 55	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 56	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 57	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 58	1	1	1	1							
Taxpayer 59	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 60	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 61	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 62	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 63	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 64	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 65	1	1	1	1	1	1	1	1	1		
Taxpayer 66	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 67	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 68	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 69	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 70	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 71	1	1	1	1	1	1	1				
Taxpayer 72	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 73	1	1	1								
Taxpayer 74	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 75	1	1	1	1	1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 76	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 77	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 78	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 79	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 80	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 81	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 82	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 83	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 84	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 85	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 86	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 87	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 88	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 89	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 90	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 91	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 92	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 93	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 94	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 95	1	1	1	1	1						
Taxpayer 96	1	1	1								
Taxpayer 97	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 98	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 99	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 100	1	1									

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 101	1	1	1	1	1	1					
Taxpayer 102	1	1	1	1	1	1	1				
Taxpayer 103	1	1	1	1	1	1	1				
Taxpayer 104	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 105						1	1	1	1	1	1
Taxpayer 106	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 107		1	1	1	1	1	1	1	1	1	
Taxpayer 108	1	1	1	1	1	1	1	1	1		
Taxpayer 109	1	1	1	1	1	1	1				
Taxpayer 110	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 111									1	1	1
Taxpayer 112	1	1	1	1	1	1	1	1	1		
Taxpayer 113	1	1	1	1							
Taxpayer 114	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 115	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 116	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 117		1	1	1	1						
Taxpayer 118									1	1	1
Taxpayer 119							1	1	1	1	1
Taxpayer 120	1	1	1	1	1						
Taxpayer 121								1	1	1	1
Taxpayer 122						1					
Taxpayer 123	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 124	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 125	1	1									

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 126	1	1	1	1	1						
Taxpayer 127	1	1	1	1	1						
Taxpayer 128	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 129	1	1	1	1	1	1	1				
Taxpayer 130	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 131			1	1	1	1	1				
Taxpayer 132	1	1	1	1	1	1	1	1	1		
Taxpayer 133	1	1	1	1							
Taxpayer 134	1	1	1	1	1	1	1	1	1		
Taxpayer 135	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 136	1	1	1	1							
Taxpayer 137	1	1	1	1	1	1	1	1	1		
Taxpayer 138	1	1	1	1	1	1	1				
Taxpayer 139	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 140	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 141	1	1	1	1	1	1	1				
Taxpayer 142	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 143	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 144	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 145	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 146	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 147							1	1	1	1	1
Taxpayer 148	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 149	1										
Taxpayer 150	1	1	1	1	1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 151	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 152	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 153	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 154						1	1	1	1	1	1
Taxpayer 155	1	1	1	1							
Taxpayer 156	1	1	1	1	1	1	1				
Taxpayer 157	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 158	1	1	1								
Taxpayer 159	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 160	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 161	1	1	1								
Taxpayer 162	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 163	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 164	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 165	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 166	1	1	1								
Taxpayer 167	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 168	1	1	1	1	1	1	1	1			
Taxpayer 169	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 170	1	1	1								
Taxpayer 171	1	1	1								
Taxpayer 172	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 173	1	1	1	1	1	1	1				
Taxpayer 174	1	1	1								
Taxpayer 175	1	1	1	1	1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 176	1	1	1								
Taxpayer 177	1	1	1	1	1	1	1				
Taxpayer 178	1	1	1	1	1	1	1				
Taxpayer 179	1	1	1	1							
Taxpayer 180									1	1	1
Taxpayer 181	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 182	1	1	1	1	1	1	1				
Taxpayer 183									1	1	1
Taxpayer 184			1	1	1	1	1	1	1	1	1
Taxpayer 185	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 186	1	1	1	1							
Taxpayer 187	1	1	1								
Taxpayer 188				1	1	1	1				
Taxpayer 189	1	1									
Taxpayer 190	1	1	1	1							
Taxpayer 191	1						1	1	1	1	1
Taxpayer 192	1	1	1	1							
Taxpayer 193	1										
Taxpayer 194	1	1	1	1	1	1	1	1	1		
Taxpayer 195	1	1	1	1	1						
Taxpayer 196	1	1	1	1							
Taxpayer 197	1	1	1	1	1	1					
Taxpayer 198	1	1	1	1	1						
Taxpayer 199	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 200									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 201	1	1	1	1							
Taxpayer 202								1	1	1	1
Taxpayer 203	1	1	1	1	1	1	1	1	1		
Taxpayer 204	1	1	1	1	1	1	1				
Taxpayer 205	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 206	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 207	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 208	1	1	1	1	1						
Taxpayer 209	1										
Taxpayer 210	1	1	1	1	1	1					
Taxpayer 211	1										
Taxpayer 212									1	1	1
Taxpayer 213	1	1	1	1							
Taxpayer 214	1										
Taxpayer 215	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 216	1	1	1	1							
Taxpayer 217	1										
Taxpayer 218								1	1	1	1
Taxpayer 219	1	1	1	1							
Taxpayer 220	1	1	1	1							
Taxpayer 221	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 222	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 223	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 224	1	1	1	1							
Taxpayer 225									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 226								1	1	1	1
Taxpayer 227	1	1	1	1							
Taxpayer 228							1	1	1	1	1
Taxpayer 229	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 230	1	1	1	1							
Taxpayer 231								1	1	1	1
Taxpayer 232	1	1	1	1	1	1	1	1	1	1	1
Taxpayer 233		1									
Taxpayer 234		1	1	1							
Taxpayer 235		1	1	1	1	1	1				
Taxpayer 236		1	1	1	1	1	1	1	1		
Taxpayer 237		1	1	1	1	1	1	1			
Taxpayer 238								1	1	1	1
Taxpayer 239		1	1	1	1	1	1	1	1	1	1
Taxpayer 240		1	1	1	1	1	1				
Taxpayer 241		1	1	1	1	1	1	1	1	1	1
Taxpayer 242		1	1	1	1	1	1	1	1	1	1
Taxpayer 243		1	1	1							
Taxpayer 244		1	1	1							
Taxpayer 245		1	1	1							
Taxpayer 246		1	1	1	1						
Taxpayer 247				1	1	1	1	1	1		
Taxpayer 248		1	1	1	1	1	1	1	1	1	1
Taxpayer 249								1	1	1	1
Taxpayer 250		1	1	1	1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 251		1	1	1	1	1	1	1	1	1	1
Taxpayer 252		1	1	1							
Taxpayer 253		1	1	1	1	1	1	1	1	1	
Taxpayer 254		1									
Taxpayer 255		1									
Taxpayer 256		1	1	1							
Taxpayer 257		1	1	1							
Taxpayer 258		1	1	1	1						
Taxpayer 259		1	1	1	1	1	1	1	1	1	1
Taxpayer 260								1	1	1	1
Taxpayer 261			1	1	1	1	1	1	1	1	1
Taxpayer 262			1	1	1	1	1				
Taxpayer 263								1	1	1	1
Taxpayer 264			1	1	1	1	1	1	1	1	1
Taxpayer 265			1	1	1						
Taxpayer 266			1	1							
Taxpayer 267			1	1	1						
Taxpayer 268			1	1							
Taxpayer 269			1	1	1	1	1				
Taxpayer 270			1	1	1	1	1	1	1	1	
Taxpayer 271			1	1							
Taxpayer 272			1	1							
Taxpayer 273			1	1	1	1	1				
Taxpayer 274									1	1	1
Taxpayer 275			1	1	1						

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 276			1	1							
Taxpayer 277			1	1							
Taxpayer 278			1	1							
Taxpayer 279			1	1	1	1	1	1	1	1	1
Taxpayer 280			1	1	1	1					
Taxpayer 281			1	1	1	1	1	1	1	1	1
Taxpayer 282			1	1	1	1	1	1	1	1	1
Taxpayer 283			1	1	1	1	1	1	1	1	1
Taxpayer 284			1	1	1	1	1	1	1	1	1
Taxpayer 285			1	1	1	1	1	1	1		
Taxpayer 286			1	1	1	1					
Taxpayer 287			1	1	1	1	1	1	1	1	1
Taxpayer 288			1	1	1						
Taxpayer 289			1	1							
Taxpayer 290			1	1	1	1					
Taxpayer 291						1	1	1	1	1	1
Taxpayer 292							1	1	1		
Taxpayer 293			1	1	1						
Taxpayer 294			1	1	1	1	1	1	1		
Taxpayer 295			1	1	1						
Taxpayer 296								1	1	1	1
Taxpayer 297				1	1	1	1	1	1	1	1
Taxpayer 298			1								
Taxpayer 299			1	1	1	1	1	1	1	1	1
Taxpayer 300			1	1	1						

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 301				1	1	1	1	1	1	1	1
Taxpayer 302							1	1	1	1	1
Taxpayer 303								1	1	1	1
Taxpayer 304				1	1	1	1	1	1	1	1
Taxpayer 305									1	1	1
Taxpayer 306				1	1	1					
Taxpayer 307				1	1	1	1	1	1		
Taxpayer 308				1	1	1	1	1	1	1	1
Taxpayer 309				1	1	1	1	1	1	1	1
Taxpayer 310				1	1	1	1	1	1	1	1
Taxpayer 311				1	1	1	1	1	1	1	1
Taxpayer 312				1	1	1	1	1	1	1	1
Taxpayer 313				1	1	1	1	1	1	1	1
Taxpayer 314				1	1	1	1	1	1	1	
Taxpayer 315				1	1	1	1				
Taxpayer 316				1	1	1					
Taxpayer 317				1	1	1	1	1	1	1	1
Taxpayer 318				1							
Taxpayer 319				1	1	1	1	1	1	1	1
Taxpayer 320							1				
Taxpayer 321				1							
Taxpayer 322				1							
Taxpayer 323				1	1	1	1	1	1	1	1
Taxpayer 324				1							
Taxpayer 325						1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 326				1	1	1	1	1	1	1	1
Taxpayer 327							1	1	1	1	1
Taxpayer 328					1	1	1	1	1	1	1
Taxpayer 329					1	1	1	1	1	1	1
Taxpayer 330					1						
Taxpayer 331					1	1	1	1	1	1	1
Taxpayer 332					1	1	1	1	1	1	1
Taxpayer 333									1	1	1
Taxpayer 334					1	1	1	1	1	1	1
Taxpayer 335							1	1	1		
Taxpayer 336					1	1	1	1	1	1	1
Taxpayer 337					1	1	1	1	1	1	1
Taxpayer 338									1	1	1
Taxpayer 339					1	1	1	1	1	1	1
Taxpayer 340					1	1	1	1	1	1	1
Taxpayer 341					1	1	1	1	1	1	1
Taxpayer 342								1	1	1	1
Taxpayer 343							1	1	1	1	1
Taxpayer 344					1	1	1	1	1	1	1
Taxpayer 345					1	1	1	1	1	1	1
Taxpayer 346					1	1	1				
Taxpayer 347					1	1	1	1	1	1	1
Taxpayer 348					1	1	1				
Taxpayer 349							1	1	1	1	1
Taxpayer 350					1	1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 351					1	1	1	1	1	1	1
Taxpayer 352									1		
Taxpayer 353					1	1	1	1	1	1	1
Taxpayer 354					1	1					
Taxpayer 355					1	1					
Taxpayer 356					1						
Taxpayer 357					1	1	1	1	1	1	1
Taxpayer 358					1						
Taxpayer 359					1	1	1	1	1	1	1
Taxpayer 360					1	1					
Taxpayer 361								1	1	1	1
Taxpayer 362					1	1	1	1	1	1	1
Taxpayer 363					1	1					
Taxpayer 364					1	1	1	1	1	1	1
Taxpayer 365					1	1	1	1	1	1	1
Taxpayer 366					1	1	1	1	1	1	1
Taxpayer 367									1	1	1
Taxpayer 368									1		
Taxpayer 369			1	1	1						
Taxpayer 370						1	1				
Taxpayer 371						1	1				
Taxpayer 372						1	1	1	1	1	1
Taxpayer 373						1	1	1	1	1	1
Taxpayer 374						1	1	1	1	1	1
Taxpayer 375						1	1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 376						1	1	1	1	1	
Taxpayer 377						1	1	1	1	1	
Taxpayer 378						1	1				
Taxpayer 379						1	1	1	1	1	
Taxpayer 380								1	1		
Taxpayer 381						1	1				
Taxpayer 382						1	1				
Taxpayer 383						1					
Taxpayer 384									1	1	1
Taxpayer 385						1	1	1	1	1	1
Taxpayer 386						1					
Taxpayer 387						1	1	1	1	1	1
Taxpayer 388						1	1				
Taxpayer 389						1	1	1	1	1	1
Taxpayer 390						1	1	1	1		
Taxpayer 391						1	1				
Taxpayer 392						1	1	1	1	1	1
Taxpayer 393								1	1		
Taxpayer 394									1		
Taxpayer 395						1	1	1	1		
Taxpayer 396								1	1	1	1
Taxpayer 397						1	1				
Taxpayer 398						1	1				
Taxpayer 399						1	1	1	1	1	1
Taxpayer 400						1	1	1	1	1	

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 401						1	1	1	1	1	1
Taxpayer 402						1	1	1	1	1	1
Taxpayer 403						1					
Taxpayer 404						1	1	1	1	1	1
Taxpayer 405						1	1	1	1	1	1
Taxpayer 406						1	1	1	1	1	1
Taxpayer 407							1	1	1	1	1
Taxpayer 408							1	1	1	1	1
Taxpayer 409							1	1	1	1	1
Taxpayer 410							1	1	1	1	1
Taxpayer 411							1	1	1	1	1
Taxpayer 412							1	1	1	1	1
Taxpayer 413							1	1	1	1	1
Taxpayer 414							1	1	1	1	1
Taxpayer 415							1	1	1	1	1
Taxpayer 416									1		
Taxpayer 417							1	1	1	1	1
Taxpayer 418							1	1	1	1	1
Taxpayer 419							1	1	1	1	1
Taxpayer 420							1	1	1	1	1
Taxpayer 421							1	1	1	1	1
Taxpayer 422							1	1	1	1	1
Taxpayer 423							1	1	1		
Taxpayer 424							1				
Taxpayer 425							1	1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 426							1	1	1		
Taxpayer 427							1	1	1	1	1
Taxpayer 428							1				
Taxpayer 429							1	1	1	1	1
Taxpayer 430							1	1	1	1	1
Taxpayer 431							1	1	1		
Taxpayer 432							1				
Taxpayer 433							1				
Taxpayer 434							1				
Taxpayer 435							1	1	1	1	1
Taxpayer 436							1	1	1	1	1
Taxpayer 437							1	1	1	1	1
Taxpayer 438							1	1	1	1	1
Taxpayer 439							1	1	1	1	1
Taxpayer 440							1				
Taxpayer 441								1	1	1	1
Taxpayer 442								1	1	1	1
Taxpayer 443								1	1	1	1
Taxpayer 444								1	1	1	1
Taxpayer 445								1	1	1	1
Taxpayer 446								1	1	1	1
Taxpayer 447								1	1	1	1
Taxpayer 448								1	1	1	1
Taxpayer 449								1	1		
Taxpayer 450								1	1		

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 451								1	1	1	1
Taxpayer 452									1	1	1
Taxpayer 453								1	1	1	1
Taxpayer 454								1	1	1	1
Taxpayer 455										1	1
Taxpayer 456								1	1	1	1
Taxpayer 457								1	1	1	1
Taxpayer 458								1	1	1	1
Taxpayer 459								1	1	1	1
Taxpayer 460								1	1	1	1
Taxpayer 461								1	1	1	1
Taxpayer 462								1	1	1	1
Taxpayer 463								1	1	1	1
Taxpayer 464									1	1	1
Taxpayer 465									1		
Taxpayer 466								1	1	1	1
Taxpayer 467									1	1	1
Taxpayer 468								1	1	1	1
Taxpayer 469								1	1	1	1
Taxpayer 470								1	1	1	1
Taxpayer 471								1	1	1	1
Taxpayer 472								1	1	1	1
Taxpayer 473								1	1	1	1
Taxpayer 474								1	1	1	1
Taxpayer 475								1	1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 476								1	1	1	1
Taxpayer 477								1	1	1	1
Taxpayer 478								1	1	1	1
Taxpayer 479								1	1	1	1
Taxpayer 480								1	1	1	1
Taxpayer 481								1	1	1	1
Taxpayer 482								1	1	1	1
Taxpayer 483								1	1	1	1
Taxpayer 484									1	1	1
Taxpayer 485								1	1	1	1
Taxpayer 486								1	1	1	1
Taxpayer 487								1	1	1	1
Taxpayer 488									1	1	1
Taxpayer 489								1	1	1	1
Taxpayer 490								1	1	1	1
Taxpayer 491								1	1	1	1
Taxpayer 492								1	1	1	1
Taxpayer 493								1	1	1	1
Taxpayer 494								1	1	1	1
Taxpayer 495								1	1	1	1
Taxpayer 496								1	1	1	1
Taxpayer 497								1	1	1	1
Taxpayer 498									1	1	1
Taxpayer 499									1	1	1
Taxpayer 500									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 501								1	1	1	1
Taxpayer 502								1	1	1	1
Taxpayer 503									1	1	1
Taxpayer 504								1	1	1	1
Taxpayer 505								1	1	1	1
Taxpayer 506								1	1		
Taxpayer 507								1	1	1	1
Taxpayer 508								1	1	1	1
Taxpayer 509								1	1	1	1
Taxpayer 510								1	1	1	1
Taxpayer 511								1	1	1	1
Taxpayer 512								1	1	1	1
Taxpayer 513								1	1	1	1
Taxpayer 514								1	1		
Taxpayer 515								1	1	1	1
Taxpayer 516									1	1	1
Taxpayer 517								1	1	1	1
Taxpayer 518									1	1	1
Taxpayer 519									1	1	1
Taxpayer 520									1	1	1
Taxpayer 521								1	1	1	1
Taxpayer 522								1	1	1	1
Taxpayer 523								1	1	1	
Taxpayer 524								1	1	1	1
Taxpayer 525								1	1	1	

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 526								1	1	1	1
Taxpayer 527									1	1	1
Taxpayer 528								1	1	1	1
Taxpayer 529								1	1	1	1
Taxpayer 530								1	1	1	1
Taxpayer 531								1	1		
Taxpayer 532								1	1	1	1
Taxpayer 533								1	1	1	1
Taxpayer 534							1	1	1	1	1
Taxpayer 535									1	1	1
Taxpayer 536									1	1	1
Taxpayer 537									1	1	1
Taxpayer 538									1	1	1
Taxpayer 539									1	1	1
Taxpayer 540									1	1	1
Taxpayer 541									1	1	
Taxpayer 542									1	1	1
Taxpayer 543									1	1	1
Taxpayer 544									1	1	1
Taxpayer 545									1	1	1
Taxpayer 546									1	1	1
Taxpayer 547									1	1	1
Taxpayer 548									1	1	1
Taxpayer 549									1	1	1
Taxpayer 550									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 551									1	1	1
Taxpayer 552									1	1	1
Taxpayer 553									1	1	1
Taxpayer 554									1		
Taxpayer 555									1	1	1
Taxpayer 556									1	1	1
Taxpayer 557									1	1	1
Taxpayer 558									1	1	
Taxpayer 559									1	1	1
Taxpayer 560									1	1	1
Taxpayer 561									1	1	1
Taxpayer 562									1	1	1
Taxpayer 563									1	1	1
Taxpayer 564									1	1	1
Taxpayer 565									1	1	1
Taxpayer 566									1	1	1
Taxpayer 567									1	1	1
Taxpayer 568									1	1	1
Taxpayer 569									1	1	1
Taxpayer 570									1	1	1
Taxpayer 571									1	1	1
Taxpayer 572									1	1	1
Taxpayer 573									1	1	1
Taxpayer 574									1		
Taxpayer 575									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 576									1	1	1
Taxpayer 577									1	1	1
Taxpayer 578									1	1	1
Taxpayer 579									1	1	1
Taxpayer 580									1	1	1
Taxpayer 581									1	1	1
Taxpayer 582									1		
Taxpayer 583									1	1	1
Taxpayer 584									1	1	1
Taxpayer 585									1	1	1
Taxpayer 586									1	1	1
Taxpayer 587									1	1	1
Taxpayer 588									1	1	1
Taxpayer 589									1	1	1
Taxpayer 590									1		
Taxpayer 591									1	1	1
Taxpayer 592									1	1	1
Taxpayer 593									1	1	1
Taxpayer 594									1	1	1
Taxpayer 595									1	1	1
Taxpayer 596									1	1	1
Taxpayer 597									1	1	1
Taxpayer 598									1	1	1
Taxpayer 599									1		
Taxpayer 600									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 601									1	1	1
Taxpayer 602									1	1	1
Taxpayer 603									1	1	1
Taxpayer 604									1	1	1
Taxpayer 605									1	1	1
Taxpayer 606									1	1	1
Taxpayer 607									1	1	1
Taxpayer 608									1	1	1
Taxpayer 609									1	1	1
Taxpayer 610									1	1	1
Taxpayer 611									1	1	1
Taxpayer 612									1	1	1
Taxpayer 613									1	1	1
Taxpayer 614									1	1	1
Taxpayer 615									1	1	1
Taxpayer 616									1	1	1
Taxpayer 617									1	1	1
Taxpayer 618									1	1	1
Taxpayer 619									1	1	1
Taxpayer 620									1	1	1
Taxpayer 621									1	1	1
Taxpayer 622									1	1	1
Taxpayer 623									1	1	1
Taxpayer 624									1	1	1
Taxpayer 625									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 626									1	1	1
Taxpayer 627									1	1	1
Taxpayer 628									1	1	1
Taxpayer 629									1		
Taxpayer 630									1	1	1
Taxpayer 631									1	1	1
Taxpayer 632									1	1	1
Taxpayer 633									1	1	1
Taxpayer 634									1	1	1
Taxpayer 635									1	1	1
Taxpayer 636									1	1	1
Taxpayer 637									1	1	1
Taxpayer 638									1	1	1
Taxpayer 639									1	1	1
Taxpayer 640									1	1	1
Taxpayer 641									1	1	1
Taxpayer 642									1		
Taxpayer 643									1	1	1
Taxpayer 644									1	1	1
Taxpayer 645									1	1	1
Taxpayer 646									1	1	1
Taxpayer 647									1	1	1
Taxpayer 648									1	1	1
Taxpayer 649									1	1	1
Taxpayer 650									1	1	

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 651									1		
Taxpayer 652									1	1	1
Taxpayer 653									1	1	1
Taxpayer 654									1	1	1
Taxpayer 655									1	1	1
Taxpayer 656									1	1	
Taxpayer 657									1	1	1
Taxpayer 658									1	1	1
Taxpayer 659									1		
Taxpayer 660									1		
Taxpayer 661									1	1	1
Taxpayer 662									1	1	1
Taxpayer 663									1	1	1
Taxpayer 664									1	1	1
Taxpayer 665									1	1	1
Taxpayer 666									1	1	1
Taxpayer 667									1	1	1
Taxpayer 668									1	1	1
Taxpayer 669									1	1	1
Taxpayer 670									1	1	1
Taxpayer 671									1		
Taxpayer 672									1	1	1
Taxpayer 673									1	1	1
Taxpayer 674									1	1	1
Taxpayer 675									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 676									1	1	1
Taxpayer 677									1	1	1
Taxpayer 678									1	1	1
Taxpayer 679									1	1	1
Taxpayer 680									1	1	1
Taxpayer 681									1	1	1
Taxpayer 682									1	1	
Taxpayer 683									1	1	1
Taxpayer 684									1	1	1
Taxpayer 685									1	1	1
Taxpayer 686									1	1	1
Taxpayer 687									1	1	1
Taxpayer 688									1	1	1
Taxpayer 689									1	1	1
Taxpayer 690									1	1	1
Taxpayer 691									1	1	1
Taxpayer 692									1	1	1
Taxpayer 693									1	1	1
Taxpayer 694									1	1	1
Taxpayer 695									1	1	1
Taxpayer 696									1	1	1
Taxpayer 697									1	1	1
Taxpayer 698									1	1	1
Taxpayer 699									1	1	1
Taxpayer 700									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 701									1	1	1
Taxpayer 702									1	1	1
Taxpayer 703									1	1	1
Taxpayer 704									1	1	1
Taxpayer 705									1	1	1
Taxpayer 706									1	1	1
Taxpayer 707									1	1	1
Taxpayer 708									1		
Taxpayer 709									1	1	1
Taxpayer 710									1	1	1
Taxpayer 711									1	1	1
Taxpayer 712									1	1	1
Taxpayer 713									1	1	1
Taxpayer 714									1	1	1
Taxpayer 715									1		
Taxpayer 716									1	1	1
Taxpayer 717									1	1	1
Taxpayer 718									1	1	
Taxpayer 719									1	1	1
Taxpayer 720									1	1	1
Taxpayer 721									1	1	1
Taxpayer 722									1	1	1
Taxpayer 723									1	1	1
Taxpayer 724									1	1	1
Taxpayer 725									1	1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 726									1	1	1
Taxpayer 727									1	1	1
Taxpayer 728									1	1	1
Taxpayer 729									1	1	1
Taxpayer 730									1		
Taxpayer 731									1		
Taxpayer 732									1	1	1
Taxpayer 733									1	1	1
Taxpayer 734									1	1	1
Taxpayer 735									1	1	1
Taxpayer 736									1	1	1
Taxpayer 737									1	1	1
Taxpayer 738									1	1	
Taxpayer 739									1	1	
Taxpayer 740									1	1	1
Taxpayer 741										1	1
Taxpayer 742										1	1
Taxpayer 743										1	1
Taxpayer 744										1	1
Taxpayer 745										1	1
Taxpayer 746										1	1
Taxpayer 747										1	1
Taxpayer 748										1	1
Taxpayer 749										1	1
Taxpayer 750										1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 751										1	1
Taxpayer 752										1	1
Taxpayer 753										1	1
Taxpayer 754										1	1
Taxpayer 755										1	1
Taxpayer 756										1	1
Taxpayer 757										1	1
Taxpayer 758										1	1
Taxpayer 759										1	1
Taxpayer 760										1	1
Taxpayer 761										1	1
Taxpayer 762										1	1
Taxpayer 763										1	1
Taxpayer 764										1	1
Taxpayer 765										1	1
Taxpayer 766										1	1
Taxpayer 767										1	1
Taxpayer 768										1	1
Taxpayer 769										1	1
Taxpayer 770										1	1
Taxpayer 771										1	1
Taxpayer 772										1	1
Taxpayer 773										1	1
Taxpayer 774										1	1
Taxpayer 775										1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

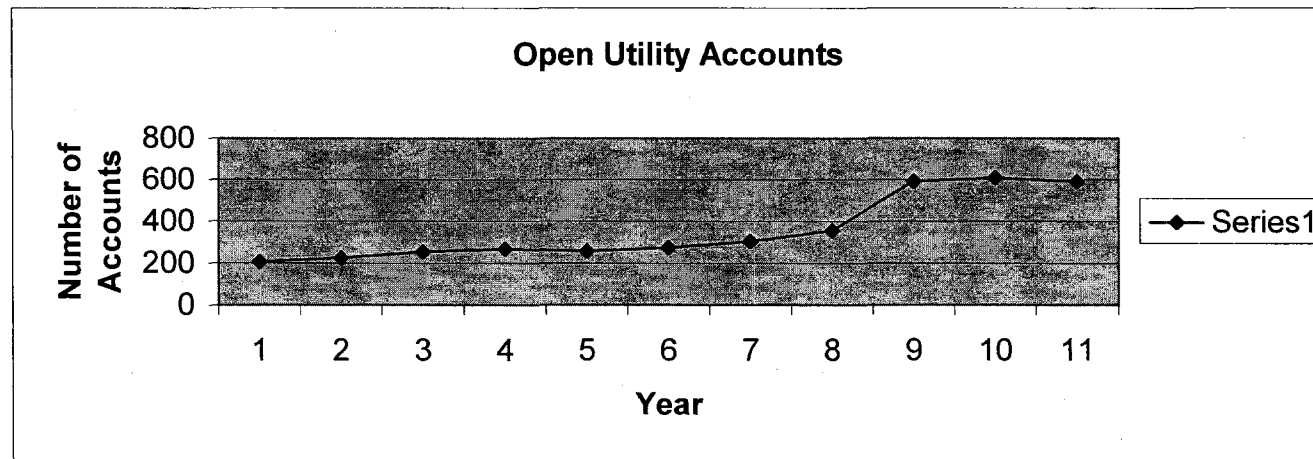
Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 776										1	1
Taxpayer 777										1	1
Taxpayer 778										1	1
Taxpayer 779										1	1
Taxpayer 780										1	1
Taxpayer 781										1	1
Taxpayer 782										1	1
Taxpayer 783										1	1
Taxpayer 784										1	1
Taxpayer 785										1	1
Taxpayer 786										1	1
Taxpayer 787										1	1
Taxpayer 788										1	1
Taxpayer 789										1	1
Taxpayer 790										1	1
Taxpayer 791										1	1
Taxpayer 792										1	1
Taxpayer 793										1	1
Taxpayer 794										1	1
Taxpayer 795										1	1
Taxpayer 796										1	1
Taxpayer 797										1	1
Taxpayer 798										1	1
Taxpayer 799										1	1
Taxpayer 800										1	1

PSC Accounts
Fiscal Years 1998 through 2008
Source: DOR Database

CHART #3

Name	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxpayer 801										1	1
Taxpayer 802										1	1
Taxpayer 803										1	1
Total	206	224	254	267	257	274	303	355	591	608	590

- * the number "1" indicates the taxpayers assessed each year
- ** The actual names of the accounts assessed could not be displayed because of the Department's Disclosure Policy

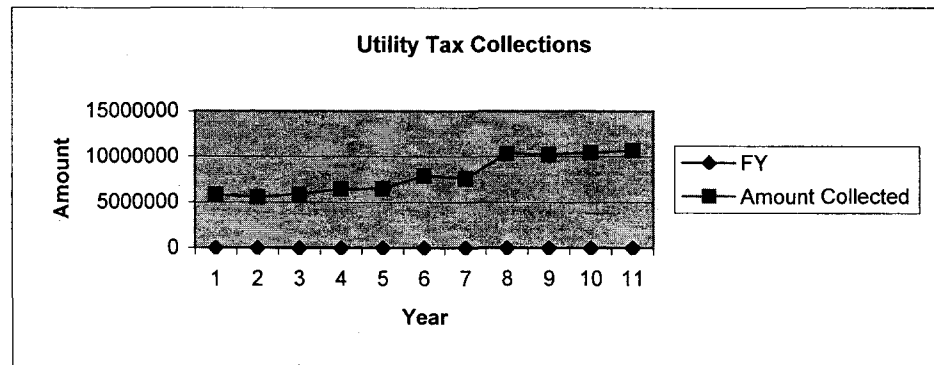


PSC Information

CHART # 3

FY	Amount Collected	Open Accounts
1998	\$ 5,812,315.62	206
1999	\$ 5,558,653.00	224
2000	\$ 5,882,756.71	254
2001	\$ 6,448,783.15	267
2002	\$ 6,456,281.07	257
2003	\$ 7,910,715.11	274
2004	\$ 7,572,555.83	303
2005	\$ 10,299,370.77	355
2006	\$ 10,193,970.61	591
2007	\$ 10,460,167.88	608
2008	\$ 10,677,741.97	590

Source: Department of Revenue database



South Carolina Employee's Survey

Chart # 4

Name		Q1	Q2	Q3	Q4
Emp #1	DOR Past	Obtaining the data from PSC to generating the notice; and late file assessments	Yes. The information was provided late giving DOR only a few weeks and sometimes only days to review and rework the data to be useable for DOR purposes	Not sure	Same as Q2
Emp #2	DOR Past	Preparing the Assessment notices and updating information in the billing software	The billing process needs to be more timely; received numerous calls from taxpayers inquiring as to where we received gross receipts information. Inaccurate address information. Process is needed to update address information Lack of communication to taxpayers	Relinquish all procedures, processes and responsibilities to the PSC including billing, updating billing info, collecting pymts and servicing taxpayers	maintaining & updating accurate address info ; inability to prevent "zero balance dur" billings from being generated and printed. Difficulty in making changes to single bill.; dealing with utility taxpayers who did not understand the DOR primary function

South Carolina Employee's Survey

Chart # 4

Name		Q1	Q2	Q3	Q4
Emp #3	PSC Present	Collects gross receipts from utilities. Calculate assessment amounts for each utility	Yes. The transfer of information from ORS to DOR. A method to make it easier to compare contact info and addresses		Different address causes more research. Need for one common address for each entity
Emp #4	DOR Present	Obtaining the data from PSC to generating the notice; and late file assessments	Yes. The data from ORS is balances has the assessment amounts & all the additional and deletions completed. Time is lost researching address information. Include the year of the assessment could possibly reduce telephone calls. Educate taxpayer of the tax.		Time restraints for processing the information received for PSC/ORS
Emp #5	ORS Present	Develop the amount to assess	Yes. The ability for the assessment to be automatically download into the DOR database. Companies that are out of business and remain on the tax assessment A/R is a wasted collection effort	Possibly move the May 1st date (too early). Legislature can't finalize the budget.	Getting utilities to file their gross receipts timely.

U. S. States PSC/ORS Survey Results

Chart #5

State	Sent Survey PSC/ ORS	Q1	Q2	Q3	Q4	Q5	Comments
	Yes						
Alabama	1						
Alaska							
Arizona							
Arkansas							
California	1						The Board of Equalizer collects this tax
Colorado	1						
Connecticut	1						The Department fo Revenue collects this tax
Delaware							
District of Columbia							
Florida							
Georgia							
Hawaii	1						Hawaii Department of Tax collects the tax
Idaho	1						
Illinois	1						
Indiana	1						
Iowa	1						
Kansas	1						
Kentucky	1						
Louisiana	1						
Maine							
Maryland							
Michigan							
Massachusetts							
Minnesota	1						Minnesota's Department of Revenue collects the tax

U. S. States PSC/ORS Survey Results

Chart #5

State	Sent Survey PSC/ ORS	Q1	Q2	Q3	Q4	Q5	Comments
	Yes						
Mississippi							
Missouri	1						Missouri Department of Revenue collects the tax
Montana		Y	N				Remainder should be answered by Dept of Revenue
Nebraska	1	N					
Nevada							
New Hampshire	1						New Hampshire DOR collects the tax
New Jersey							
New Mexico							
New York							
North Carolina							
North Dakota							
Ohio							
Oklahoma							
Oregon	1	Y					Department of Revenue collects the tax
Pennsylvania							
Rhode island							
South Dakota							
Tennessee							
Texas							
Utah	1						
Vermont							
Virginia							
Washington							
West Virginia							
Wisconsin							
Wyoming	1						Wyoming DOR collects the taxes
	19						

**U. S. Department of Revenue / Tax Commissions
Survey Results**

Chart # 6

State	Sent survey DOR		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Comments	
	Yes	No											
Alabama	1												
Alaska	1												
Arizona	1		Y	Y	N	B	Y	Y	580	n/a	N/A	Elaine Smith normal process of returns	
Arkansas	1												
California	1		N									Taxhelp	
Colorado	1												
Connecticut	1												
Delaware	1												
District of Colu	1		N										
Florida	1												
Georgia	1												
Hawaii	1												
Idaho	1												
Illinois		1											
Indiana	1												
Iowa	1		N									Alan Harding property tax assessments	
Kansas	1												
Kentucky	1		Y	Y	N	B	N	Y	900	7	N/A	Sabrena Kelly-Lewis	
Louisiana	1		Y	Y	N	P	N		1259	N/A	N/A	Carolyn Holcombe	
Maine	1		Y	Y	N	P	Y	Y				Darrell Lombard	
Maryland	1		N										
Michigan		1											
Massachusetts		1											
Minnesota	1												
Mississippi	1												
Missouri	1		N										
Montana	1		Y	Y	N	R	N	Y	300		N/A	Russ Trasky Q8 - normal process of returns	
Nebraska	1												
Nevada		1											
New Hampshire		1											
New Jersey	1												
New Mexico	1		N									Policy Office Gross receipt tax is imposed instead of sales tax	
New York		1											
North Carolina		1											
North Dakota	1		N									Marcy Dickerson	
Ohio													
Oklahoma	1		N									Mike Isbell Property tax assessment - county treasurer is responsible	
Oregon	1		Y	Y	N	N	Y					Phil Boyle	
Pennsylvania	1												
Rhode island	1		Y	Y	N	Y	N	Y	250	2	5%		
South Carolina	1		Y	N	N	Y	N	Y	350	4		Q4-payment; Q5-ORS provides the data; Q6-ORS does the audits	
South Dakota	1		N									Todd Bailey	
Tennessee	1												
Texas	1												
Utah	1												
Vermont	1		Y	N	N	R	N	Y		4	5%	Susan Hudson Q4 - return only; payment- mail	
Virginia	1												
Washington	1		Y	Y	Y	Y	B	Y	9354	0	n/a	James Petit approx 2.5 % of PUT are audited; report on the Sales/Use tax return; Q8 - reviewed in the normal course of processing return	
West Virginia	1												
Wisconsin	1		Y	Y	N	Y	N		6	434	32	1%	Bonnie Rongstad List server automatically sends out a notice to inform taxpayers of the assessment
Wyoming	1												

U. S. Department of Revenue / Tax Commissions Survey Results

Chart # 6

State	Sent survey DOR		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Comments
	Yes	No										
	43	7										

- Q1 - Does your state have a public utility tax?
- Q2 - Do taxpayers file the return directly to your agency?
- Q3 - Are the returns combined/included within other tax returns?
- Q4 - Can taxpayer file return or/and payment electronically?
- Q5 - Is the tax information collected by your agency or provided to you by an outside agency/source?
- Q6 - Do you have an audit program in place to determine compliance?
- Q7 - How many public utility accounts are processed annually?
- Q8 - How many employees are directly involved in processing the utility tax returns?
- Q9 - What percentage (%) of the utility tax payments is late?

U. S. States PSC/ORS Contact Website Listing

Resource #1

State	Email	PSC / ORS Source
Alabama	angier.johnson@psc.alabama.gov	
Alaska		
Arizona		
Arkansas		
California	public.advisor@cpuc.ca.gov	
Colorado		http://www.dora.state.co.us/puc/consumerassistance.htm
Connecticut	dpuc.information@po.state.ct.us	http://www.ct.gov/dpuc/cwp/view.asp?a=3157&q=404572
delaware		
district of Columbia		
Florida		
georgia		
Hawaii	HI.BudgetandFinance@hawaii.gov	http://www.state.hi.us/budget/contact.htm
Idaho		http://www.puc.idaho.gov/email/emaillists.htm
Illinois		http://www.icc.illinois.gov/
Indiana	info@urc.IN.gov	http://www.in.gov/iurc/2346.htm
Iowa	iub@iub.state.ia.us	http://www.state.ia.us/government/com/util/contact_us/index.html
Kanasas	public.affairs@kcc.ks.gov	
Kentucky	psc.info@ky.gov	http://www.psc.state.ky.us/
Louisina		
Maine	maine.puc@maine.gov	
maryland		
Michigan		
Massachusetts		
Minnesota	consumer.puc@state.mn.us	
Mississippi		
Missouri	pscinfo@psc.mo.gov	http://www.psc.mo.gov/contact-us

U. S. States PSC/ORS Contact Website Listing

Resource #1

State	Email	PSC / ORS Source
Montana	pcooke@mt.gov	
Nebraska	katy.hanson@nebraska.gov	
Nevada		
New Hampshire	puc@puc.nh.gov	
New Jersey		
New Mexico		
New York		
north Carolina		
north Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode island	mary.kent@ripuc.org	
south Dakota	puc@state.sd.us	
Tennessee		
Texas		
Utah	mlivingston@utah.gov	http://www.psc.state.ut.us/aboutus/staffmembers.html
Vermont	psb.clerk@state.vt.us	
Virginia		
Washington		
west Virginia		
Wisconsin	Timothy.LeMonds@psc.state.wi.us	
Wyoming	wyoing_psc@state.wy.us	

U. S. States DOR Contact Website Listing

Resource #2

State	Dept of Revenue Source	web address
Alabama	submit on website	http://www.ador.state.al.us/
Alaska		http://www.revenue.state.ak.us/contact.asp
Arizona	taxpayerassistance@azdor.gov	http://www.revenue.state.az.us/
Arkansas	websupport@dfa.arkansas.gov	http://www.arkansas.gov/dfa/
California	sent on website	http://www.ftb.ca.gov/
Colorado	tpspublicinfo@spike.dor.state.co.us	http://www.colorado.gov/revenue
Connecticut	drs@po.state.ct.us	http://www.ct.gov/drs/cwp/view.asp?a=1456&q=269978#E-MAIL
delaware	bustax@state.de.us	http://revenue.delaware.gov/
district of Columbia		http://otr.cfo.dc.gov/otr/site/default.asp
Florida	submit on website	http://dor.myflorida.com/dor/taxes/general_tax_info.html
georgia	Scott.Self@dor.ga.gov	http://www.etax.dor.ga.gov/#
Hawaii	Taxpayer.Services@hawaii.gov	http://www.state.hi.us/tax/tax.html
Idaho	taxrep@tax.idaho.gov	http://tax.idaho.gov/
Illinois		http://www.revenue.state.il.us/
Indiana	submit on website	http://www.in.gov/dor/3392.htm
Iowa	renee.mulvey@iowa.gov	http://www.state.ia.us/tax/
Kanasas	tac@kdor.state.ks.us	http://www.ksrevenue.org/contactus.htm
Kentucky	DOR.WebResponseUtilityGrossReceiptsLicenseTax@ky.gov	
Louisina	submit on website	http://revenue.louisiana.gov/sections/contact/default.aspx
Maine	sales.tax@maine.gov	http://www.maine.gov/revenue/
maryland	mft@comp.state.md.us	http://www.comp.state.md.us/contactus.asp
Michigan		http://www.michigan.gov/treasury
Massachusetts		http://www.mass.gov/?pageID=dorhomepage&L=1&L0=Home&sid=Ado
Minnesota	http://www.taxes.state.mn.us/	
Mississippi	sent on website	https://www.mstc.state.ms.us/index.html
Missouri	excise@dor.mo.gov	
Montana	submit on website	http://mt.gov/revenue/default.asp
Nebraska	submit on website	http://www.revenue.ne.gov/mail/ndrmail.phtml
Nevada		http://tax.state.nv.us/

U. S. States DOR Contact Website Listing

Resource #2

State	Dept of Revenue Source	web address
New Hampshire		http://www.nh.gov/revenue/
New Jersey	submit on website	http://www.state.nj.us/treasury/taxation/
New Mexico	poffice@state.nm.us	http://www.tax.state.nm.us/
New York		http://www.tax.state.ny.us/
north Carolina		http://www.dor.state.nc.us/
north Dakota	taxinfo@nd.gov	http://www.nd.gov/tax/
Ohio		http://tax.ohio.gov/
Oklahoma	otcmaster@tax.ok.gov	
Oregon	questions.dor@state.or.us	http://www.oregon.gov/DOR/contact_us.shtml
Pennsylvania	submit on website	http://www.revenue.state.pa.us/revenue/site/default.asp
Rhode island	denglert@tax.ri.gov	http://www.tax.state.ri.us/
south Dakota	specialt@state.sd.us	http://www.state.sd.us/drr2/revenue.html
Tennessee	TN.revenue@state.tn.us	www.state.tn.us/revenue
Texas	sent on website	
Utah	taxmaster@utah.gov	http://tax.utah.gov/index.html
Vermont	sent on website	http://www.state.vt.us/tax/index.shtml
Virginia	TaxBusQuestions@tax.virginia.gov	http://www.tax.virginia.gov/
Washington	sent on website	https://fortress.wa.gov/dor/efile/SecureForms/content/contactus/email/communications
west Virginia	wvtaxaid@tax.state.wv.us	http://www.wvtax.gov
Wisconsin	vicki.gibbons@revenue.wi.gov	
Wyoming	Ken.Uhrich@wy.gov	www.revenue.state.wy.us