

(DOR 1D)

The Department of Revenue recommends that every decision of the hearing officer be in writing and delivered to the debtor, along with instructions on how to appeal the decision of the hearing officer, Retype or copy this form onto your letterhead.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**GOVERNMENTAL ENTITY COLLECTIONS
APPEAL OF HEARING OFFICER'S DECISION**

GEC-5
(Rev. 8/23/15)
9099

If you are dissatisfied with the decision of the Hearing Officer, you have a right to appeal.

Administrative Appeal

You may appeal the decision of the Hearing Officer by requesting a contested case hearing before the Administrative Law Judge Division. The request must be made in writing within thirty (30) days from the date the Hearing Officer's decision was rendered and must be made in accordance with the rules of the Administrative Law Judge Division. Pursuant to S.C. Code Section 12-56-65, the appeal will not stop a setoff of your tax refund from occurring. If you are successful on appeal, you will receive a refund of the appropriate amount. However, if any portion of the debt is found to be due, you will not receive a refund of the administrative fee retained by the S.C. Department of Revenue.

Jury Trial

The Setoff Debt Collection Act does not create a right to a jury trial where one does not already exist. However, depending on the type of debt, other laws of South Carolina may entitle you to demand to have a jury determine the issue of indebtedness. In cases where a right to jury trial already exists and you wish to exercise that right, you will not be required to request a contested case hearing before the Administrative Law Judge Division, but instead, must file a summons and complaint in the Court of Common Pleas and serve the same on the claimant agency within thirty (30) days from the date the Hearing Officer's decision was rendered. The summons and complaint must name the claimant agency as a defendant and the allegations of the complaint must contest the debt and any potential setoff. Pursuant to S.C. Code Section 12-56-65, the appeal will not stop a setoff of your tax refund from occurring. If you are successful on appeal, you will receive a refund of the appropriate amount. However, if any portion of the debt is found to be due, you will not receive a refund of the administrative fee retained by the S.C. Department of Revenue.