

STATE OF SOUTH CAROLINA  
SOUTH CAROLINA TAX COMMISSION

COLUMBIA

June 13, 1957

In reply refer to  
C. L. Fee

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Honorable O. Frank Thornton  
Secretary of State  
Columbia, South Carolina

Dear Mr. Thornton:

With further reference to our letter of May 31, 1957, regard-  
in reinstating charter of Southern Nitrogen Company, Incorporated:

It is our information that charter of this corporation was is-  
sued in January, 1956, but did no business and has not yet commenced any  
business. This being an inactive corporation, the Act does not require  
that they file a return or pay any license fee until such time as they  
actually commence doing business in this State.

Through some error, Mr. Rawlinson certified to your office the  
cancellation of this charter for failure to file and pay the license fee,  
despite the fact this was an inactive corporation, no return and tax be-  
ing due.

Upon receipt of your letter, dated November 27, 1956, stating  
that the charter of this corporation would be cancelled unless the re-  
quirements as to reports were complied with within thirty (30) days,  
they filed with this office a report dated Dec. 21, 1956 and attached their  
check in the amount of Ten (\$10.00) dollars in payment of the license fee,  
although they had not commenced doing business. For some reason, Mr.  
Rawlinson failed to inform your office that report and check dated Dec.  
21, 1956 had been received by the Tax Commission.

As stated in our letter to you of May 31, 1957, this corpora-  
tion has paid Ten (\$10.00) Dollars for each of the years 1956-1957.

If no return or tax had been paid the charter should never  
have been certified for cancellation for the reason the corporation has  
never commenced doing business.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION  
LICENSE TAX DIVISION

B. S. Breazeale

B. S. Breazeale, Director.

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