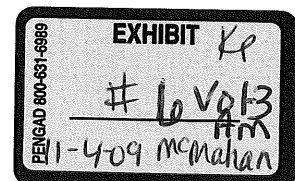


JUDICIAL MERIT SELECTION COMMISSION
PERSONAL DATA QUESTIONNAIRE

Court, Position, and Seat # for which you are applying:
S.C. Administrative Law Court, Seat No. 6.

1. NAME: Ms. Carol I. McMahan
BUSINESS ADDRESS: SCDOR – Office of Counsel – Litigation
PO Box 12265
Columbia, S.C. 29211
E-MAIL ADDRESS: g_mcmaha@bellsouth.net
TELEPHONE NUMBER: (office): (864) 556-5950
2. Date of Birth: 1953
Place of Birth: Washington, D.C.
3. Are you a citizen of South Carolina?
Have you been a resident of this state for at least the immediate past five years?
Yes, I am a citizen and resident of South Carolina since my honorable discharge from the United States Army in 1977.
5. Family Status: Married on January 5, 1980, to George Carroll McMahan.
Never divorced. Three children.
6. Have you served in the military?
From 1974 to 1977 I served in the United States Army Security Agency (now a part of the U.S. Army). I achieved the rank of E-4 and in 1977. I was honorably discharged. Serial number: XXX-XX-XXXX.
7. List each college and law school you attended, including the dates of your attendance, the degrees you received, and if you left an institution without receiving a degree, the reason for your departure.
 - (a) University of South Carolina School of Law, 12/1985, Juris Doctor;
 - (b) University of South Carolina Spartanburg, 8/1981, B.S. Interdisciplinary Studies with a Concentration in Accounting;
 - (c) College of Charleston, 1979, No degree obtained;
 - (d) Winthrop College, Fall/1971, No degree obtained.
8. List the states in which you have been admitted to practice law and the year of each admission. Also list any states in which you took the bar exam but were never admitted to the practice of law. If you took the bar exam more than once in any of the states listed, please indicate the number of times you took the exam in each state.
I was admitted to practice law in South Carolina in 1986. I sat for the bar exam one time.
9. List the significant activities in which you took part during your attendance at college, graduate, and law school. Give the dates you were involved in these activities and list any leadership positions you held.



- (a) USC Spartanburg: Work/Study participant with the Internal Revenue Service;
 - (b) USC School of Law: Prentice Hall Income Tax Award, Phi Alpha Delta Law Fraternity; Employee of the Internal Revenue Service.
10. Describe your continuing legal or judicial education during the past five years. Include only the title and date of any continuing legal or judicial education course completed.

<u>Conference Name</u>	<u>Date(s) Attended</u>
(a) SCAARLA Seminars	9/19/2008; 9/21/2007; 9/22/2006; 9/23/2005; 10/1/2004; 9/20/2002; (2003 not in my records);
(b) Dramatic Changes in Criminal Law	7/13/2007;
(c) ALI-ABA Confidentiality and Attorney Client Communications	12/30/2008;
(d) Ethics Roadshow	12/10/2007;
(e) Multistate Tax Commission – Tax Nexus Training (no CLE requested)	10/2007;
(f) Top Trial Lawyers Tackle Evidence	2/8/2008;
(g) Domestic Violence	5/31/2006;
(h) The Truth About Opinions	11/21/2006;
(i) Secrecy and the Courts	4/19/2005;
(j) Managing Litigation w/Technology	12/19/2005;
(k) S.C. Association of Counties	12/9/2005;
(l) Advocacy	12/10/2004;
(m) Beyond the Bar II	11/05/2004;
(n) Circuit Court Arbitration	02/15/2002;
(o) Capital Litigation	06/26/2009.

11. Have you taught law-related courses or lectured at bar association conferences, educational institutions, or continuing legal or judicial education programs?

As a part of the South Carolina Bar's program: "Law School for Non-Lawyers" I taught "An Overview of South Carolina Courts" on September 11, 2007 in Anderson, South Carolina. I am scheduled to teach this same course in October, 2009. I have also taught a tax course at Tri-County Technical College in Pendleton, South Carolina.

12. List all published books and articles you have written and give citations and the dates of publication for each.

Authored:

- (a) "Client Alert: Effects of the 2% Withholding Tax" – South Carolina Lawyer, July/Aug. 1990;

- (b) "Withholding Whammies in South Carolina" – 1991 Tax Commentaries, S.C. Association of CPAs;
- (c) "Are Settlement Procedures the Way to Resolve Tax Nexus Issues" - Journal of Multistate Taxation, Nov/Dec. 1992; also reprinted in South Carolina Lawyer, May/June, 1993;
- (d) "One-Stop Business Shopping": - Business & Economics, Jan/Feb/Mar, 2003.

Co-Authored:

- (a) "What's the Use Tax" – South Carolina Lawyer, July/Aug. 1991;
- (b) "The Taxation of Multistate Corporations in South Carolina: - 1991 Tax Commentaries, S.C. Association of CPAs;
- (c) "What's in a Use Tax" – 1991 Tax Commentaries, S.C. Assoc. of CPAs;
- (d) "Manufacturing and Business Personal property Tax Returns, Did You Know?" – 1992 Tax Commentaries, S.C. Assoc. of CPAs;
- (e) "Katie Bar the Door the Tax Person Is Here" – 1992 Tax Commentaries, S.C. Association of CPAs.

13. List all courts in which you have been admitted to practice and list the dates of your admission. Give the same information for administrative bodies that require a special admission to practice.

- (a) South Carolina Bar: September, 1896.
- (b) South Carolina Federal Courts: Admitted

14. Describe chronologically your legal experience since graduation from law school and include a list of all law firms with which you have been associated. Describe the general character of your practice and divide it into periods with dates if its character has changed over the years.

- (a) Upon graduation from USC Law School I was employed by Price Waterhouse in Columbia, South Carolina, as a Tax Consultant. This involved research and application of various federal and state tax laws.
- (b) In December 1988 I was employed by the South Carolina Department of Revenue as a Tax Analyst. At that time I conducted legal research and represented the Field Services Division of the Department (at that time "Tax Commission") before the Tax Commissioners. In the Fall of 1995 I began preparing Department Determinations regarding regulatory violation and licensing issues and eventually tried such matters as contested cases before the Administrative Law Court (ALC) in 1996. Since 1996 I have served as sole counsel on a variety of contested cases to include regulatory, tax and disciplinary matters.
- (c) I have also served as an Assistant Attorney General in tax matters in the absence of Thomas McDermott (deployed to Iraq). To date I continue to handle criminal tax cases as assigned.
- (d) I currently represent the Department in a variety of contested cases before the ALC. Additionally I have had the unique opportunity to work as a mentor with the attorneys in the Honors Program at the

Department. This is a fairly new program developed by the Department's Director, to hire and mentor new members of the S.C. Bar.

- (d) If you are a candidate for Administrative Law Judge, please provide a brief written description of your experience before an Administrative Law Judge, including any issues discussed and the frequency of your appearances before the Administrative Law Judge Division.

On a variety of matters I represent the Department of Revenue before the Administrative Law Court (ALC). For the most part I serve as sole counsel for the Department. I also serve as counsel on the appeal of such matters to the Court of Appeals and Supreme Court. At times I appear in Circuit Court on foreclosure, surplus fund matters and other cases as assigned.

In 2008 I appeared on a monthly if not weekly basis before the ALC. In 2009 I have appeared twice.

15. What is your rating in Martindale-Hubbell?

My visibility rating in Martindale-Hubbell provides: "327 out of 2120 in Columbia, 122689 out of 889357 overall."

16. What was the frequency of your court appearances during the last five years?

- (a) federal: None;
(b) state: 100%.

17. What percentage of your practice involved civil, criminal, and domestic matters during the last five years?

- (a) civil: 98%;
(b) criminal: 2%;
(c) domestic: 0.

18. What percentage of your practice in trial court during the last five years involved matters that went to a jury, including those that settled prior to trial?

- (a) jury: 0;
(b) non-jury: 100%.

Did you most often serve as sole counsel, chief counsel, or associate counsel in these matters?

As a litigation attorney for the Department of Revenue the vast majority of my case load concern administrative, regulatory and civil tax matters. In the last year and a half I have also appeared in General Sessions for criminal tax cases.

With the exception of two cases, Lexington Medical v. S.C. Department of Revenue and Anonymous Taxpayers v. S.C. Department of Revenue I have served as sole counsel.

19. List five of the most significant litigated matters you have personally handled in either trial or appellate court or before a state or federal agency. Give

citations if the cases were reported and describe why these matters were significant.

- (a) McNickels Inc. v. S.C. Dept. of Revenue, 351 S.C. 629, 503 S.E. 2d 723 (1998). This case is of note as the issue involved the validity of a Department regulation. The Supreme Court sustained the Department's position.
- (b) Sonoco Products Company v. S.C. Dept. of Revenue, 2008 WL 2329754 (2008). (I handled the oral argument only). This case involved a real property tax matter regarding the meaning of the word "contiguous" for determining the applicable tax base of an office building. This case was significant in that it involved the application of a property tax statute with implications as to other taxpayers similarly situated.
- (c) Video Gaming Consultants v. S.C. Dept. of Revenue 358 S.C. 647, 595 S.E. 2d 890 (Ct. App., 2004). (Oral argument only). The Court of Appeals ruled that the Department was not required to pay attorneys fees for "pressing its claim" in this case because the underlying issue was the constitutionality of a statute.
- (d) John and Melody Gabriel v. S.C. Dept. of Revenue, Docket No. 07-ALJ-17-0407-CC, ALC Final Decision June 17, 2009. This contested case involved the application of accommodations tax. The taxpayers sought to challenge the Department's application of the tax on rental receipts they received from a beach rental facility by seeking to maintain a class action against the Department. The ALC denied class action status on the basis of the Revenue Procedures Act and a prior ALC decision. The ALC also upheld the Department's consistent administrative application of the tax.

20. List up to five civil appeals you have personally handled. Give the case name, the court, the date of decision, and the citation if the case was reported.

- (a) McNickels Inc. v. S.C. Dept. of Revenue, 351 S.C. 629, 503 S.E. 2d 723 (1998).
- (b) Sonoco Products Company v. S.C. Dept. of Revenue, 2008 WL 2329754 (2008). (I handled the oral argument only with implications as to other taxpayers similarly situated.
- (c) Video Gaming Consultants v. S.C. Dept. of Revenue 358 S.C. 647, 595 S.E. 2d 890 (Ct. App., 2004). (Oral argument only).
- (d) Evans v. S.C. Dept. of Revenue, (Unpublished); (Court of Appeals);
- (e) S.C. Dept. of Revenue v. Stardust Amusement Co., 534 S.E.2d 698 (2000).
- (f) Blackbaud Inc. v. S.C. Dept. of Revenue, Appeal of ALC Final Decision, Docket No. 07-ALJ-17-0317-CC (Currently before the Court of Appeals);

(g) ESA Services Inc. v. S.C. Dept. of Revenue, Appeal of ALC Final Decision, Docket No. 08-ALJ-17-0047-CC (Currently before the Court of Appeals).

21. List up to five criminal appeals that you have personally handled. Give the case name, the court, the date of decision and the citation if the case was reported

I have not handled any criminal appeals

22. Have you ever held judicial office? If so, list the periods of your service, the courts involved, and whether you were elected or appointed. Describe the jurisdiction of each of the courts and note any limitations on the jurisdiction of each court.

I have never held judicial office.

23. If the answer to question 22 is yes, describe or list five of your most significant orders or opinions and give the citations if they were reported. Also list citations to any appellate review of these orders or opinions. N/A.

24. Have you ever held public office other than judicial office? If so, list the periods of your service, the office or offices involved, and whether you were elected or appointed. Also, state whether or not you have timely filed your report with the State Ethics Commission during the period you held public office. If not, were you ever subject to a penalty?

I have never held public office.

25. List all employment you had while serving as a judge (whether full-time or part-time, contractual or at will, consulting or otherwise) other than elected judicial office. Specify your dates of employment, employer, major job responsibilities, and supervisor. N/A.

26. Have you ever been an unsuccessful candidate for elective, judicial, or other public office?

On April 15, 2009, the Judicial Merit Selection Commission (JMSC) found me qualified for ALC Seat No. 5, however I was not nominated. On December 4, 2008, the JMSC found me qualified and nominated me as a candidate for ALC Seat No. 4. I was not successful in that endeavor.

27. Have you ever been engaged in any occupation, business, or profession other than the practice of law, teaching of law, or holding judicial or other public office?

(a) 1980-85: Internal Revenue Service, Spartanburg and Columbia South Carolina; Revenue Agent

(b) 1986-88- Price Waterhouse, Tax Consultant;

(c) Dec. 1988-95: Tax Analyst, S.C. Dept. of Revenue;

(d) 1995-Present: Attorney, S.C. Department of Revenue.

28. Are you now an officer or director or involved in the management of any business enterprise? N/A.

29. A complete, current financial net worth statement was provided to the Commission.

30. Describe any financial arrangements or business relationships you have, or have had in the past, that could constitute or result in a possible conflict of interest in the position you seek. Explain how you would resolve any potential conflict of interest.
- I do not believe that I have had in the past nor do I currently participate in any business relationships that might potentially present a conflict of interest.
31. Have you ever been arrested, charged, or held by federal, state, or other law enforcement authorities for violation or for suspicion of violation of any federal law or regulation, state law or regulation, or county or municipal law, regulation, or ordinance, or any other law, including another country's law?
- I have not been arrested, charged, or held by federal, state or other law enforcement authorities for violation or for suspicion of violation of any federal law or regulation, etc. other than a traffic violation for exceeding the speed limit in 1984 or 1985. I disclose this because I do not recall the fine imposed.
32. Have you, to your knowledge, ever been under federal, state, or local investigation for possible violation of a criminal statute?
- No, I am not aware of ever having been investigated by federal, state, or local authorities for a violation of a criminal statute.
33. Has a tax lien or other collection procedure ever been instituted against you by federal, state, or local authorities? Have you ever defaulted on a student loan? Have you ever filed for bankruptcy?
- I do not recall a tax lien or other collection procedures ever having been instituted against me.
34. Have you ever been sued, either personally or professionally, that is, have you ever been named as defendant or respondent in any court of law?
- Yes, my husband and I contracted to build our current home. We terminated the services of the contractor. He filed a mechanics lien against our home. He then filed for bankruptcy. We counterclaimed. The entire lawsuit was dismissed.
36. Are you now or have you ever been employed as a "lobbyist," as defined by S.C. Code § 2-17-10(13), or have you acted in the capacity of a "lobbyist's principal," as defined by S.C. Code § 2-17-10(14)? No.
37. Since filing with the Commission your letter of intent to run for judicial office, have you accepted lodging, transportation, entertainment, food, meals, beverages, money, or any other thing of value as defined by S.C. Code § 2-17-10(1) from a lobbyist or lobbyist's principal? No.
38. S.C. Code § 8-13-700 provides, in part, that "[n]o public official, public member, or public employee may knowingly use his official office, membership, or employment to obtain an economic interest for himself, a member of his immediate family, an individual with whom he is associated, or a business with which he is associated." Please detail any knowledge you have of any formal charges or informal allegations against you or any other

candidate for violations of these provisions. Include the disposition, if any, of such charges or allegations.

I have not participated in any of the conduct set forth in this question and have no knowledge of any other candidate's actions in this regard.

39. S.C. Code § 8-13-765 provides, in part, that "[n]o person may use government personnel, equipment, materials, or an office building in an election campaign." Please detail any knowledge you have of any formal charges or informal allegations against you or any other candidate for violations of these provisions.

To date I have not participated in any conduct of the type set forth in this question.

40. Itemize (by amount, type, and date) all expenditures, other than those for travel and room and board, made by you, or on your behalf in furtherance of your candidacy for the position you seek.

Postage: \$ 0.42; August 8, 2009.

41. List the amount and recipient of all contributions made by you or on your behalf to members of the General Assembly since the announcement of your intent to seek election to a judgeship. None.

42. Have you directly or indirectly requested the pledge of any member of the General Assembly as to your election for the position for which you are being screened? Have you received the assurance of any public official or public employee that they will seek the pledge of any member of the General Assembly as to your election for the position for which you are being screened?

I have not requested and I have not received, directly or indirectly, the pledge, assurance, or support of any member of the General Assembly as to my election to the ALC, Seat No. 6.

43. Have you requested a friend or colleague to contact members of the General Assembly on your behalf? Are you aware of any friends or colleagues contacting members of the General Assembly on your behalf?

I have not requested a friend or colleague to contact anyone, including any member of the General Assembly regarding my candidacy for Seat No. 6. I have requested recommendations from those individuals noted on my JMISC documents.

44. Have you or has anyone acting on your behalf solicited or collected funds to aid in the promotion of your candidacy? No.

45. Have you or has anyone acting on your behalf contacted members of the Judicial Merit Selection Commission about your candidacy or intention to become a candidate?

I have not contacted any members of the JMISC regarding my candidacy for Seat No. 6. I have sought the recommendations of four individuals and my banker which have or will soon be forwarded to the JMISC.

46. List all bar associations and professional organizations of which you are a member and give the titles and dates of any offices you have held in such groups.
- (a) S.C. Bar Association 1986 to Present;
 - (b) S.C. Bar Delegate: 2006/07.
47. List all civic, charitable, educational, social, and fraternal organizations of which you are or have been a member during the past five years and include any offices held in such a group, any professional honors, awards, or other forms of recognition received and not listed elsewhere.
- (a) School Improvement Council, Riverside Middle School 2008/09;
School Improvement Council, Pendleton High School 2003-06;
 - (b) St. Joseph's Catholic, Catechist (Sunday School Teacher) 2001-06;
 - (c) St. Andrews Catholic Church, 2006-Present;
 - (d) Teakwood Plantation Homeowners' Association: (Board Member 2003-07, 2009, President-2003); Architectural Review Committee, 2009;
 - (e) Special Olympics Volunteer- 2008 to present;
 - (f) Law School Award, 1983: The Prentice Hall Income Tax Award
48. Provide any other information that may reflect positively or negatively on your candidacy, or which you believe should be disclosed in connection with consideration of you for nomination for the position you seek.
- The responses to all of the questions set forth herein provide an accurate description of my character and work ethic. That is, I am hard working, efficient in my personal and professional life and a good manager, keeping in delicate balance my professional and family responsibilities.
49. References:
- (a) Henry and Mary Jane Campbell
1326 Clarendon Ave.
Florence, S.C.
(843) 665-5554;
 - (b) Eve Moredock Stacey
2409 Monroe St.
Columbia, S.C.
(803) 744-1520;
 - (c) Elizabeth Harrison
200 Fants Grove Road
Anderson, S.C.
(864) 646-0016;
 - (d) Stephen D. Kirkland CPA, CMC, CFC
220 Stoneridge Dr., Suite 402
Columbia, S.C.
(803) 477-5973;
 - (e) Tara E. Brock
Asst. Vice Pres., BB&T Bank

4007 Clemson Blvd.
Anderson, S.C.
(864) 261-4010.

YOUR SIGNATURE WILL BE HELD TO CONSTITUTE A WAIVER OF THE CONFIDENTIALITY OF ANY PROCEEDING BEFORE A GRIEVANCE COMMITTEE OR ANY INFORMATION CONCERNING YOUR CREDIT.

I HEREBY CERTIFY THAT MY ANSWERS ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

Signature: Carol McMahan
Date: August 16, 2009

November 2, 2009

Ms. Jane O. Shuler
Chief Counsel
Judicial Merit Selection Commission
The Gressette Bldg. Suite 104
Columbia, S.C. 29202

RE: Carol I. McMahan. Seat No. 6. Administrative Law Court

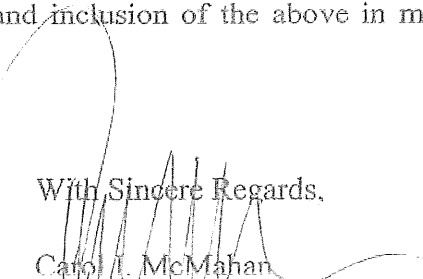
Dear Ms. Shuler:

Please accept the response noted below as a correction to the PDQ Form previously submitted. Question No. 13 as corrected should provide:

Response: South Carolina Bar: September, 1986.
South Carolina Federal Courts: Admitted

I thank you in advance for your consideration and inclusion of the above in my PDQ Form.

With Sincere Regards,


Carol I. McMahan
Email: g_mcmaha@bellsouth.net

JUDICIAL MERIT SELECTION COMMISSION
Sworn Statement to be included in Transcript of Public Hearings
Administrative Law Court, Seat No. 6
(New Candidate)

Full Name: Carol I. McMahan
Business Address: PO Box 12265
Columbia, S.C. 29211
Business Telephone: (803) 898-5576

1. Do you plan to serve your full term if elected?
If elected, I plan to serve my full term.
2. Do you have any plans to return to private practice one day?
I have no plans to go into private practice.
3. Have you met the Constitutional requirements for this position regarding age, residence and years of practice?
I have met the Constitutional requirements for this position regarding age, residence and years of practice.
4. What is your philosophy regarding *ex parte* communications? Are there circumstances under which you could envision *ex parte* communications being tolerated?
My philosophy regarding *ex parte* communications is based on Canon 3 (B) (7), South Carolina Code of Judicial Conduct (SCJC). This Canon requires in pertinent part: “[a] judge shall not initiate, permit, or consider *ex parte* communications, or consider other communications made to the judge outside the presence of the parties concerning a pending or impending proceeding.” (Emphasis added) Although I would endeavor to avoid all *ex parte* communications, under limited circumstances such communications may be necessary. These exceptional circumstances are as provided by Canon 3 Section (B)(7), SCJC, for communications regarding matters other than substantive issues or matters involving the merits of the case to include an emergency, calendar issues, or administrative matters. I would make these exceptions only where I “reasonably believed that no party would gain an advantage due to such *ex parte* communication and I timely and promptly make arrangements to notify all other parties regarding such *ex parte* communication.”
5. What is your philosophy on recusal, especially in situations in which lawyer-legislators, former associates, or law partners are to appear before you?
As a judge, I “shall” disqualify myself in any proceeding where my impartiality might reasonably be called into questions.” Canon 3(E), SCJC. Any information relevant to the consideration of disqualification must be disclosed on the record. However,

appearances by lawyer legislators, former associates, or law partners in my court, without more, would not disqualify me from hearing the case. Instances that would require such disqualification would include but not be limited to a situation where my former law partner is appearing before me on a case that I previously served as the lawyer, or based on my former association, I have knowledge of certain evidentiary matters. Additionally, where I am disqualified under the provisions of Canon 3 (E), SCJC, I would disclose such disqualification "on the record" and may well ask the parties/lawyers to waive this disqualification and proceed with the case in a timely matter. See Canon 3(F), "Remittal."

6. If you disclosed something that had the appearance of bias, but you believed it would not actually prejudice your impartiality, what deference would you give a party that requested your recusal? Would you grant such a motion?

Under the situation presented, I would disclose on the record information that I believed the parties/lawyers may consider relevant to the question of disqualification. At that time, also on the record, I would request the parties/lawyers consider waiving the disqualification by considering such out of my presence. If the parties/lawyers waived such disqualification, I would timely proceed with the case. Absent such remittal, I would grant counsel's motion. See Canon 3(E) and (F), SCJC.

7. If elected, what standards would you set for yourself regarding the acceptance of gifts or social hospitality?

If elected to the ALC, Seat No. 6, I would follow the mandatory language at Canon 4 (D) (5), SCJC. That is, I would not accept gifts and I would encourage family members residing in my home not to accept gifts except as specifically provided in Sections 4(D)(5)(a) through (i).

8. How would you handle a situation in which you became aware of misconduct of a lawyer or of a fellow judge?

In a situation where I received information of the substantial likelihood of the misconduct of an attorney or judge, I would take "appropriate action." This action may be discussing the conduct with the attorney/judge and/or reporting such misconduct to the appropriate authority. On the other hand, where I have knowledge that a violation has been committed and that such misconduct raises a substantial question as to the attorney/judge's fitness, I am required to report the misconduct to the appropriate authority, Canon 3 (D)(1) and (2), SCJC.

9. Are you affiliated with any political parties, boards or commissions that, if you are elected, would need to be re-evaluated?

No, I am not.

10. Have you engaged in any fund-raising activities with any political, social, community, or religious organizations?

Yes I have assisted my daughter in raising funds for various activities at Riverside Middle School and the March of Dimes. On an annual basis, I send out pre-prepared letters to the other residents on Compass Point for donations to the March of Dimes. I also assisted my daughter in fundraising for the squad and girl's soccer team this past year (2008).

11. How would you handle the drafting of orders?

As an Administrative Law Judge I would be required to issue orders setting forth specific findings of fact and conclusions of law. S.C. Code Ann. Sections 1-23-350 and 1-23-600. At times, I may request that the parties draft such orders and submit same to me for consideration with copies to opposing counsel. I would also request each party submit its exceptions to such proposed orders with copies to opposing counsel within a specified time frame. See Canon 3 (B) (7), SCJC ("A judge may request a party to submit proposed findings of fact and conclusions of law, so long as the other parties are apprised of the request and are given an opportunity to respond to such proposals.").

12. What method would you use to ensure that you and your staff meet deadlines?

To ensure that all deadlines are met, I would set up a computer calendar, perhaps in "Outlook" tracking the pretrial, trial, and post trial motions and pleadings in a particular case. A hard copy of this tracking system would also be kept in the respective case file. Also on a weekly basis I would seek to review the status of each matter pending before me.

13. What is your philosophy on "judicial activism," and what effect should judges have in setting or promoting public policy?

Black's Law Dictionary Fifth Edition, at p. 760 defines the phrase "judicial activism" as:

Judicial philosophy which motivates judges to depart from strict adherence to judicial precedent in favor of progressive and new social policies which are not always consistent with the restraint expected of appellate judges. It is commonly marked by decisions calling for social engineering and occasionally these decisions represent intrusions into legislative and executive matters.

As an administrative law judge, I will not engage in, promote, or seek to foster judicial activism. Such a philosophy flies in the face of an administrative law judge's role as specifically enunciated by the General Assembly in Title 1, Chapter 23. As recently noted by the South Carolina Court of Appeals in SGM-Moonglo v. S.C. Dept. of Revenue, 378 S.C. 293, 662 S.E.2d 487 (Ct.App. 2008): "[a]n

administrative agency has only the powers conferred on it by law and must act within the authority for that purpose;".(citing Bazzle v. Huff, 319 S.C. 443, 445, 462 S.E.2d 273, 274 (1995)).

14. Canon 4, SCJC, allows a judge to engage in activities to improve the law, legal system and administration of justice. What activities would you plan to undertake to further this improvement of the legal system? In order to further the improvement of the law, legal system, and administration of justice, I would endeavor to speak and teach at both lawyer and law related seminars for nonlawyers, to include elementary and high schools.
15. Do you feel that the pressure of serving as a judge will strain personal relationships (i.e. spouse, children, friends, or relatives)? How would you plan to address this?
I do not believe that my election to the ALC will provide additional pressure. My family and friends fully support me in this endeavor.
16. Are you involved in any active investments from which you derive additional income that might impair your appearance of impartiality?
No, I am not involved in any active investments from which I derive additional income that would impair my appearance of impartiality.
17. Would you hear a case where you or a member of your family held a de minimis financial interest in a party involved?
Although Canon 3(E)(1)(c) and (d)(iii), SCJC provide that a "de minimis" interest would not require recusal, depending on the particular case before me and the issues presented, I may recuse myself as "appearing to lack impartiality" despite the fact that the rules do not specifically require such recusal.
18. Do you belong to any organizations that discriminate based on race, religion, or gender?
No, I am not aware that I belong to any organization that discriminates based on race, religion, or gender. However, should I determine that any organization that I belong to does so discriminate, I would follow Canon 2(C), SCJC and use my best efforts to encourage the organization to cease such discriminatory practices. If the organization failed to take such action, I would, as required, resign from the organization.
19. Have you met the mandatory minimum hour's requirement for continuing legal education courses?
Yes, I have met the minimum hours for continuing legal education and continue to take courses to meet the 2009-2010 requirements.
20. What percentage of your legal experience has dealt with cases that appear before the Administrative Law Court? Please describe to the Commission your experience in these areas.
The vast majority of my courtroom experience has been appearing before the ALC on behalf of the South Carolina Department of

Revenue. I began trying cases before the ALC for the Department in 1996. Such cases included tax, alcohol, bingo, and video poker regulatory matters. Other matters handled since that time include disciplinary actions and all tax matters administered by the Department. I also handle criminal tax matters as assigned.

21. What do you feel is the appropriate demeanor for a judge?

I firmly believe that a judge should conduct all business, whether judicial or extra-judicial in a manner respecting the parties. This is readily apparent in the language of Canon 4(B)(4), SCJC which provides that a judge "shall be patient, dignified, and courteous." Further, Canon 4(A)(2) provides a judge shall conduct the judge's extra-judicial activities so as not to demean the judicial office. Historically judges are the individuals the public looks up to. Certainly courtesy and patience to everyone is the judge's rule of demeanor.

22. Would the rules that you expressed in your previous answer apply only while you are on the bench or in chambers, or would these rules apply seven days a week, twenty-four hours a day?

The rules regarding a lawyers and a judge's behavior apply across the board, twenty-four hours a day. Also, see Canon 4(A)(2), SCJC, "a judge shall conduct all of the judge's extra-judicial activities so that they do not . . . (2) demean the judicial office."

23. Do you feel that it is ever appropriate to be angry with a member of the public who would appear before you? Is anger ever appropriate in dealing with attorneys or a pro se litigant?

First, whether judge, public official, or state employee, we serve the public, the taxpayer. Anger breeds anger. It is never appropriate and a judge shall not by word, deed, or mannerism express anger towards a member of the public. See Canon 3(B)(4), SCJC. A judge must be firm but courteous.

24. How much money have you spent on your campaign? If it is over \$100, has that amount been reported to the House and Senate Ethics Committees?

To date, I have spent \$.42 on postage in pursuit of ALC Seat 6.

25. If you are a sitting judge, have you used judicial letterhead or the services of your staff while campaigning for this office?

N/A.

26. Have you sought or received the pledge of any legislator prior to this date?

I have not sought and I have not received the pledge of any legislator regarding my election to ALC, Seat No.6.

27. Have you sought or been offered a conditional pledge of support by any legislator pending the outcome of your screening?

I have not sought or been offered a conditional pledge of support by any legislator pending the outcome of my screening.

28. Have you asked any third parties to contact members of the General Assembly on your behalf before the final and formal screening report has been released? Are you aware of any friends or colleagues contacting members of the General Assembly on your behalf?
No, I have not requested third parties to contact members of the General Assembly on my behalf before the final and formal screening report has been released. Furthermore, I am not aware of any friends or colleagues contacting members of the General Assembly on my behalf. I am aware that these acts violate the language and spirit of S.C. Code Ann. Section 2-19-70 (C).
29. Have you contacted any members of the Judicial Merit Selection Commission?
I have not contacted any member of the Judicial Merit Selection Commission regarding my application for ALC, Seat No. 6.
30. Are you familiar with the 48-hour rule, which prohibits a candidate from seeking pledges for 48 hours after the draft report has been submitted?
I am familiar with the 48 Hour Rule as provided by S.C. Code Ann. Section 2-19-70(C) and Rule 24, JMSC.

I HEREBY CERTIFY THAT THE ANSWERS TO THE ABOVE QUESTIONS ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

s/ Carol I. McMahan

Sworn to before me this 17th day of August, 2009.

Notary Public for S.C.

My Commission Expires: 06-05-2013