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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

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SC INFORMATION LETTER #95-25 (TAX)

SUBJECT: Recodification of Chapters 7, 9, and 19 of Title 12  
(Income Tax, Withholding, and Corporate License Fee)

DATE: November 20, 1995

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCE: Act 76 (Senate Bill 753)(Enacted 1995)  
Act 60 (Senate Bill 285)(Enacted 1995)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1994)  
SC Revenue Procedure #94-1

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are **official advisory opinions** of the Department.

Effective for taxable years beginning after 1995, Chapter 7 of Title 12 (The South Carolina Income Tax Act), Chapter 9 of Title 12 (Income Tax Withholding), and Chapter 19 of Title 12 (Corporation License Fees) have been rewritten, repealed and replaced with Chapters 6, 8, and 20, respectively.

Chapters 6, 8, and 20 reflect a simplification of the law as amended through the 1995 legislative session. In recodification, the language of the statute was simplified and the code sections were combined and reorganized.

The attached charts have been compiled as a cross reference tool of the recodified laws by tax type for the convenience of taxpayers, tax practitioners, and Department employees. Because of the number of years involved in recodification and the number of code sections affected, it is possible that you may find an error or omission in these charts.

## **CONTENTS OF EXHIBITS**

### **INCOME TAX RECODIFICATION:**

- Exhibit A - Cross Reference Table of Chapter 7 to Chapter 6  
Cross Reference Table of Other Sections to Chapter 6  
Cross Reference Table of Regulations to Chapter 6
- Exhibit B - Cross Reference of Chapter 6 to Chapter 7  
Code Section Content
- Exhibit C - Cross Reference of Code Sections Amended Which Are Not Included in  
Chapter 6

### **INCOME TAX AND WITHHOLDING RECODIFICATION**

- Exhibit D - Cross Reference of Code Sections Moved From Chapters 7 and 9 Not  
Included in Chapters 6 and 8

### **WITHHOLDING RECODIFICATION**

- Exhibit E - Cross Reference Table of Chapter 9 to Chapter 8  
Cross Reference of Regulations to Chapter 8
- Exhibit F - Cross Reference of Chapter 8 to Chapter 9  
Code Section Content

### **CORPORATE LICENSE FEE RECODIFICATION**

- Exhibit G - Cross Reference Table of Chapter 19 to Chapter 20
- Exhibit H - Cross Reference Table of Chapter 20 to Chapter 19  
Code Section Content

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7 and 9 Not Included in Chapters 6 and 8

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Code Section Content

### CORPORATE LICENSE FEE RECODIFICATION

- Exhibit G - Cross Reference Table of Chapter 19 to Chapter 20
- Exhibit H - Cross Reference Table of Chapter 20 to Chapter 19  
Code Section Content

EXHIBIT A

INCOME TAX RECODIFICATION  
 CROSS REFERENCE TABLE OF CHAPTER 7 TO CHAPTER 6

PRIOR CODE SECTION -----	COMPARABLE CODE SECTION -----
12-7-10	12-6-10
12-7-20 (1)	12-6-30 (1)
12-7-20 (2)	12-6-30 (10)
12-7-20 (3)	12-6-30 (11)
12-7-20 (4)	12-6-30 (12)
12-7-20 (5)	deleted
12-7-20 (6)	deleted
12-7-20 (7)	deleted
12-7-20 (8)	deleted
12-7-20 (9)	deleted
12-7-20 (10)	deleted
12-7-20 (11)	12-6-40 (A)
12-7-20 (12)	12-6-40 (E)
12-7-20 (13)	12-6-30 (2)
12-7-20 (14)	12-6-30 (3)
12-7-20 (15)	12-6-30 (4)
12-7-20 (16)	12-6-30 (5)
12-7-20 (17)	12-6-30 (7)
12-7-20 (18)	12-6-30 (6)
12-7-20 (19)	12-6-30 (8)
12-7-20 (20)	12-6-40 (C)
12-7-30	12-6-20
12-7-40	deleted
12-7-50	deleted
12-7-70	12-6-20
12-7-80	deleted
12-7-210	12-6-510
12-7-210 (A)	deleted
12-7-210 (B)	deleted
12-7-212	12-6-4410 (D)
12-7-213	12-6-520
12-7-215 (A)	12-6-520
12-7-215 (B)	12-6-520
12-7-215 (C)	deleted
12-7-230 (A)	12-6-530
12-7-230 (B)	12-6-2210 (A)
	deleted

12-7-235 (a)	12-6-550
12-7-235 (a) (5)	deleted
12-7-235 (b)	12-6-590 (A)
	12-6-4910 (3)
12-7-235 (c)	deleted
12-7-240	12-6-2210 (A)
12-7-250	12-6-2210 (B)
	12-6-1130 (4)
12-7-290	deleted
12-7-340	12-6-4920
	deleted part
12-7-410	12-6-560
12-7-415	12-6-580
12-7-420	12-6-600
12-7-425	12-6-610
12-7-430 (a)	12-6-1120 (4)
12-7-430 (b) (1)	12-6-1120 (1)
12-7-430 (b) (2)	12-6-1120 (1)
12-7-430 (b) (3)	12-6-1120 (2)
12-7-430 (b) (4)	12-6-1120 (5)
12-7-430 (b) (5)	12-6-1120 (3)
12-7-430 (b) (6)	12-6-1130 (10)
12-7-430 (c)	12-6-1130 (8)
12-7-430 (d) (1)	12-6-1130 (2)
12-7-430 (d) (2)	12-6-1130 (4)
12-7-430 (d) (3)	12-6-1130 (6)
12-7-430 (d) (4)	12-6-1130 (1)
12-7-430 (d) (5)	12-6-1130 (7)
12-7-430 (d) (6)	12-6-1130 (3)
12-7-430 (d) (7)	12-6-1130 (9)
12-7-430 (d) (8)	12-6-1130 (5)
12-7-430 (d) (9)	12-6-1130 (11)
12-7-430 (e)	12-6-560
	12-6-570
	12-6-580
	12-6-590
	12-6-600
	12-6-610
	12-6-620
	12-6-630
12-7-430 (f)	12-6-1120 (6)
12-7-430 (g)	12-6-1200
12-7-430 (h)	deleted
12-7-430 (i)	12-6-1120 (9)

12-7-435 (a) - (e)	deleted
12-7-435 (f)	12-6-1120 (7)
	deleted part
12-7-435 (g)	12-6-1140 (4)
12-7-435 (h)	12-6-1140 (5)
12-7-435 (i)	12-6-1140 (7)
12-7-435 (j)	12-6-1140 (6)
12-7-435 (k)	12-6-1170
	12-6-1140 (3)
	deleted part
12-7-435 (l)	12-6-1140 (2)
	12-6-1160
12-7-437	12-6-1150
	12-6-1140 (1)
12-7-440	12-6-5000
12-7-440 (a)	deleted
12-7-440 (g)	12-6-3380
	12-6-5000 (C) (2)
12-7-441	12-6-1190
12-7-445	12-6-1710
12-7-450 (a) (1)	12-6-1720 (1) (a)
12-7-450 (a) (2)	12-6-1720 (1) (b)
12-7-450 (a) (3)	12-6-1720 (1) (b)
12-7-450 (a) (4)	12-6-1720 (1) (d)
12-7-450 (a) (5)	12-6-1720 (1) (d)
12-7-450 (a) (6)	12-6-1720 (1) (c)
12-7-450 (a) (7)	12-6-1720 (1) (d)
12-7-450 (b) (1)	12-6-1720 (2) (a)
12-7-450 (b) (2)	12-6-1720 (2) (a)
12-7-450 (b) (3)	deleted
12-7-450 (b) (4)	12-6-1720 (2) (a)
12-7-450 (b) (5)	12-6-1720 (2) (b)
12-7-450 (b) (6)	deleted
12-7-450 (c)	12-7-1720 (3)
12-7-450 (d)	deleted
12-7-455 (a)	12-6-1210 (K)
12-7-455 (b)	12-6-1210 (A)
12-7-455 (c)	12-6-1210 (G)
12-7-455 (d)	12-6-5010
12-7-455 (e)	12-6-1210 (B)
12-7-455 (f)	12-6-1210 (B)
12-7-455 (g)	deleted
12-7-455 (h)	12-6-40 (F)
12-7-455 (i)	12-6-3320
12-7-455 (j)	12-6-1210 (H)
12-7-455 (k)	12-6-1210 (E)
12-7-455 (l)	12-6-40 (B)
12-7-455 (m)	12-6-1210 (D)
12-7-455 (n)	deleted

12-7-455 (o)	12-6-1210 (C)
12-7-455 (p)	12-6-1210 (L)
12-7-455 (q)	12-6-540
12-7-455 (r)	12-6-1180 (C)
12-7-455 (s)	12-6-1210 (I)
12-7-455 (t)	12-6-40 (D)
12-7-455 (u)	12-6-590 (B)
	12-6-1210 (F)
	12-6-4430
	12-6-40 (B)
	12-6-4410 (C)
12-7-455 (v)	12-6-1180 (B)
12-7-455 (w)	deleted
12-7-455 (x)	12-6-1210 (J)
12-7-455 (y)	deleted
12-7-455 (z)	deleted
12-7-455 (aa)	deleted
12-7-455 (bb)	12-6-1210 (M)
12-7-455 (cc)	deleted
12-7-460	deleted
12-7-570	12-6-1120 (7)
12-7-620	deleted*
12-7-630	deleted*
12-7-640	12-6-2310
12-7-650	deleted
12-7-780	12-6-2850
12-7-790	12-6-2810
	12-6-2820 (B)
12-7-800	12-6-2820
12-7-810	12-6-2830
12-7-820	12-6-2840 (2)
12-7-830	12-6-2840 (1)
12-7-1110	12-6-30 (9)
12-7-1120	12-6-2220
12-7-1130	12-6-2230
	deleted part
12-7-1140	12-6-2250

12-7-1145	12-6-2300
12-7-1150	12-6-2260
12-7-1160	12-6-2270
12-7-1170	12-6-2280
12-7-1180	deleted
12-7-1190	12-6-2290
12-7-1200	12-6-2320
12-7-1210 (A)	12-6-3330 (A)
	12-6-3330 (B)
12-7-1210 (B)	12-6-3330 (C)
12-7-1210 (C)	12-6-3330 (D)
12-7-1210 (D)	deleted
12-7-1215	12-6-3340
12-7-1220 (A)	12-6-3360 (J)
	12-6-3360 (B)
12-7-1220 (B)	12-6-3360 (A)
	12-6-3360 (C) (1)
	12-6-3360 (F)
12-7-1220 (C)	12-6-3360 (A)
	12-6-3360 (C) (2)
	12-6-3360 (F)
12-7-1220 (D)	12-6-3360 (A)
	12-6-3360 (C) (3)
	12-6-3360 (F)
12-7-1220 (E)	12-6-3360 (D)
12-7-1220 (F)	12-6-3360 (I)
12-7-1220 (G)	12-6-3360 (A)
	12-6-3360 (H)
12-7-1220 (H)	12-6-3360 (M)
12-7-1220 (I)	12-6-3360 (E)
12-7-1220 (J)	12-6-3360 (K)
12-7-1220 (K)	12-6-3360 (L)
12-7-1225	12-6-3370
12-7-1230	12-6-3380
12-7-1235	12-6-3390
12-7-1240	12-6-3400
12-7-1245	12-6-3410
12-7-1250	12-6-3420
12-7-1260	12-6-3440

12-7-1270	deleted
12-7-1273	12-6-3450
12-7-1275	12-6-3460
12-7-1280	12-6-3470
12-7-1410 (a)	12-6-4410 (A)
12-7-1410 (b)	12-6-4410 (B)
	12-6-4410 (D)
12-7-1410 (c)	12-6-4420 (A)
12-7-1410 (d)	12-6-4420 (B)
12-7-1510 (1)	12-6-4910 (1)
12-7-1510 (2)	12-6-4910 (2)
12-7-1510 (3)	12-6-4910 (5)
12-7-1510 (4)	12-6-4910 (6)
12-7-1510 (5)	12-6-4910 (5)
	12-6-4910 (6)
12-7-1510 (6)	12-6-4910 (9)
12-7-1510 (7)	12-6-4910 (10)
12-7-1510 (8)	12-6-4910 (7)
12-7-1510 (9)	12-6-4910 (8)
12-7-1520	12-6-5040 (4) (c)
12-7-1530	12-6-5040 (4) (b)
12-7-1540	12-6-5040 (1)
12-7-1550	12-6-5040 (2)
	12-6-600
12-7-1560	12-6-4930
12-7-1570	12-6-5020
12-7-1580	deleted
12-7-1590	12-6-4950
	12-54-210
12-7-1600	12-6-4940
12-7-1610	12-6-4960
12-7-1620	deleted
12-7-1625	12-6-5540
12-7-1630	deleted
12-7-1640	12-6-4970
	deleted part

12-7-1645	12-6-5020
12-7-1650	deleted*
12-7-1660	deleted
12-7-1670	deleted*
12-7-1675	12-6-5520
12-7-1680	deleted
12-7-1690	deleted
12-7-1695	deleted
12-7-1700	12-4-330 (F)
12-7-1710	12-6-5050 12-54-47
12-7-1910	12-6-3910 (A) deleted part
12-7-1920	deleted
12-7-1930	deleted
12-7-1940	12-6-5040 (4) (c)
12-7-1950	12-6-3910 (A) (3) (a)
12-7-1960	deleted
12-7-1970	deleted
12-7-1980	12-6-3910 (C) 12-54-25
12-7-1990	12-6-3920
12-7-2000	deleted*
12-7-2010	12-6-3910 (A)
12-7-2020	12-6-3910 (A) (3) (b)
12-7-2030	deleted
12-7-2040	12-6-3910 (B)
12-7-2210	deleted*
12-7-2220	deleted* See 12-54-85 and Ch. 60, Title 12

12-7-2230	deleted
12-7-2240	deleted*
12-7-2250	12-6-5550
12-7-2260	12-6-5560
12-7-2270	deleted
12-7-2280	deleted
12-7-2290	deleted
12-7-2300	deleted*
12-7-2310	deleted*
12-7-2415	12-6-5060
12-7-2416	12-6-5060
12-7-2417	12-6-5070
12-7-2419	12-6-5060
12-7-2420	12-6-5530
12-7-2430	deleted
12-7-2440	deleted*
12-7-2450	deleted
12-7-2460	deleted
12-7-2470	deleted
12-7-2480	12-54-120
12-7-2490	12-54-15
12-7-2500	12-54-17
12-7-2505	12-54-127
12-7-2510	deleted*
12-7-2520	deleted
12-7-2530	deleted
12-7-2540	deleted
12-7-2550	deleted

12-7-2560	12-54-135 (A)
12-7-2570	12-54-135 (B)
12-7-2580	deleted
12-7-2590	12-6-5570
12-7-2610	12-4-320(3)
12-7-2710	deleted*
12-7-2720	deleted*
12-7-2730	deleted*
12-7-2740	deleted*
12-7-2750	deleted*
12-7-2760	deleted*
12-7-2770	12-6-5580
12-7-2780	deleted*

\* Deleted by The South Carolina Revenue Procedures Act  
See Chapter 60, Title 12

INCOME TAX RECODIFICATION  
 CROSS REFERENCE TABLE OF OTHER SECTIONS TO CHAPTER 6  
 CROSS REFERENCE TABLE OF REGULATIONS TO CHAPTER 6

PRIOR OR AFFECTED CODE SECTION OR REGULATION -----	COMPARABLE CODE SECTION -----
11-35-5230 (B)	12-6-3350
41-44-10 (part)	12-6-3430 (H) 12-6-3430 (D)
41-44-20 (part)	12-6-3430 (A)
41-44-30	12-6-3430 (D) 12-6-3430 (B) 12-6-3430 (I) 12-6-3430 (J)
41-44-40	12-6-3430 (D)
41-44-50	12-6-3430 (G)
41-44-80	12-6-3430 (E)
41-44-90	12-6-3430 (C)
41-44-100	12-6-3430 (F)
41-44-70 (part)	12-6-1120 (8)
23-1-30	12-6-1140 (6)
23-1-40	12-6-1140 (6)
Reg. 117-76	12-6-5030
Reg. 117-79	12-6-4980
Act 102, Part IV, Section 4 (1995) (Uncodified)	12-6-1220

EXHIBIT B

INCOME TAX RECODIFICATION  
 CODE SECTION CONTENT  
 CROSS REFERENCE OF CHAPTER 6 TO CHAPTER 7

COMPARABLE CODE SECTION -----	REGULATION OR PRIOR CODE SECTION -----	CONTENT -----
12-6-10	12-7-10	Chapter Title.
12-6-20	12-7-30 12-7-70	Department power to administer Chapter 6 and publish rules and regulations.
12-6-30 (1)	12-7-20 (1)	Definitions.
12-6-30 (2)	12-7-20 (13)	
12-6-30 (3)	12-7-20 (14)	
12-6-30 (4)	12-7-20 (15)	
12-6-30 (5)	12-7-20 (16)	
12-6-30 (6)	12-7-20 (18)	
12-6-30 (7)	12-7-20 (17)	
12-6-30 (8)	12-7-20 (19)	
12-6-30 (9)	12-7-1110	
12-6-30 (10)	12-7-20 (2)	
12-6-30 (11)	12-7-20 (3)	
12-6-30 (12)	12-7-20 (4)	
12-6-40 (A)	12-7-20 (11)	Adoption of Internal Revenue Code and IRC definitions used for SC income tax purposes.
12-6-40 (B)	12-7-455 (l) 12-7-455 (u)	
12-6-40 (C)	12-7-20 (20)	
12-6-40 (D)	12-7-455 (t)	
12-6-40 (E)	12-7-20 (12)	
12-6-40 (F)	12-7-455 (h)	
12-6-50	Editor's Note to 12-7-10	
12-6-510	12-7-210	Income tax rates for individuals, estate and trusts.
12-6-520	12-7-213 12-7-215	Adjustment of income tax brackets for inflation.
12-6-530	12-7-230 (A)	Income tax rates of corporations and other entities not described in Sections 12-6-510 and 12-6-550.
12-6-540	12-7-455 (q)	Income tax rate for certain cooperatives and unrelated business income of tax exempt organizations.

12-6-550	12-7-235 (a)	Corporations exempt from tax under Chapter 6.	
12-6-560	12-7-410	General section concerning taxation of resident individuals.	
12-6-570	None	General section concerning taxation of nonresidents.	
12-6-580	12-7-415	General section concerning taxation of corporations.	
12-6-590 (A)	12-7-235 (b)	Taxation of S Corporations and shareholders.	
12-6-590 (B)	12-7-455 (u)		
12-6-600	12-7-420	General section concerning taxation of partnerships and partners.	
12-6-610	12-7-425	General section concerning taxation of estates and trusts.	
12-6-620	None	Taxation of nonresident individuals, trusts, estates and beneficiaries under Section 12-6-1720.	
12-6-630	None	General section concerning taxation of other entities.	
12-6-1110	None	General section concerning calculation of South Carolina taxable income.	
12-6-1120 (1)	12-7-430 (b) (1)	Modifications to federal gross income.	
	12-7-430 (b) (2)		
12-6-1120 (2)	12-7-430 (b) (3)		
12-6-1120 (3)	12-7-430 (b) (5)		
12-6-1120 (4)	12-7-430 (a)		
12-6-1120 (5)	12-7-430 (b) (4)		
12-6-1120 (6)	12-7-430 (f)		
12-6-1120 (7)	12-7-570		
	12-7-435 (f)		
12-6-1120 (8)	41-44-70 (B)		
12-6-1120 (9)	12-7-430 (i)		
12-6-1130 (1)	12-7-430 (d) (4)		Modifications to federal income tax deductions.
12-6-1130 (2)	12-7-430 (d) (1)		
12-6-1130 (3)	12-7-430 (d) (6)		
12-6-1130 (4)	12-7-430 (d) (2)		
	12-7-250		
12-6-1130 (5)	12-7-430 (d) (8)		
12-6-1130 (6)	12-7-430 (d) (3)		
12-6-1130 (7)	12-7-430 (d) (5)		
12-6-1130 (8)	12-7-430 (c)		
12-6-1130 (9)	12-7-430 (d) (7)		

12-6-1130(10)	12-7-430(b) (6)	
12-6-1130(11)	12-7-430(d) (9)	
12-6-1140(1)	12-7-437	Deductions from South Carolina taxable income.
12-6-1140(2)	12-7-435(l)	
12-6-1140(3)	12-7-435(k)	
12-6-1140(4)	12-7-435(g)	
12-6-1140(5)	12-7-435(h)	
12-6-1140(6)	12-7-435(j)	
	23-1-30	
	23-1-40	
12-6-1140(7)	12-7-435(i)	
12-6-1150	12-7-437	Net capital gain deduction.
12-6-1160	12-7-435(l)	Additional deduction for dependent under age 6.
12-6-1170	12-7-435(k)	Retirement income deduction.
12-6-1180(A)	None	SC and federal differences in asset basis.
12-6-1180(B)	12-7-455(v)	
12-6-1180(C)	12-7-455(r)	
12-6-1190	12-7-441	Recovery of costs by retirees for state income tax purposes.
12-6-1200	12-7-430(g)	Exclusion for US treaty exempt income.
12-6-1210(A)	12-7-455(b)	Transition rules upon SC's adoption of IRC in 1985.
12-6-1210(B)	12-7-455(e)	
	12-7-455(f)	
12-6-1210(C)	12-7-455(o)	
12-6-1210(D)	12-7-455(m)	
12-6-1210(E)	12-7-455(k)	
12-6-1210(F)	12-7-455(u)	
12-6-1210(G)	12-7-455(c)	
12-6-1210(H)	12-7-455(j)	
12-6-1210(I)	12-7-455(s)	
12-6-1210(J)	12-7-455(x)	
12-6-1210(K)	12-7-455(a)	
12-6-1210(L)	12-7-455(p)	
12-6-1210(M)	12-7-455(bb)	
12-6-1220	Act 102, Part IV Section 4 (1995) (Uncodified)	Modification for Individual Development Account.
12-6-1710	12-7-445	Computation of taxable income of part year resident.
12-6-1720(1) (a)	12-7-450(a) (1)	Computation of taxable income of nonresident individual, trust, estate, or beneficiary.
12-6-1720(1) (b)	12-7-450(a) (2)	
	12-7-450(a) (3)	
12-6-1720(1) (c)	12-7-450(a) (6)	

12-6-1720 (1) (d)	12-7-450 (a) (4)	
	12-7-450 (a) (5)	
	12-7-450 (a) (7)	
12-6-1720 (2) (a)	12-7-450 (b) (1)	
	12-7-450 (b) (2)	
	12-7-450 (b) (4)	
12-6-1720 (2) (b)	12-7-450 (b) (5)	
12-6-1720 (3)	12-7-450 (c)	
12-6-2210 (A)	12-7-230	General provision concerning taxpayers who may allocate and apportion income.
12-6-2210 (B)	12-7-240 12-7-250	
12-6-2220 (1)	12-7-1120 (1)	Income which must be allocated.
12-6-2220 (2)	12-7-1120 (2)	
12-6-2220 (3)	12-7-1120 (3)	
12-6-2220 (4)	12-7-1120 (4)	
12-6-2220 (5)	12-7-1120 (5)	
12-6-2220 (6)	12-7-1120 (6)	
12-6-2230	12-7-1130	Unrelated income that must be allocated.
12-6-2240	None	General provision concerning apportionment of income after allocation.
12-6-2250	12-7-1140	General provision concerning the four factor apportionment formula.
12-6-2260 (A)	12-7-1150 (1)	Property factor.
12-6-2260 (B)	12-7-1150 (2) (c)	
12-6-2260 (C)	12-7-1150 (1)	
12-6-2260 (D) (1)	12-7-1150 (1)	
12-6-2260 (D) (2)	12-7-1150 (2) (e)	
12-6-2260 (D) (3)	12-7-1150 (2) (a)	
	12-7-1150 (2) (f)	
	12-7-1150 (2) (g)	
12-6-2260 (D) (4)	12-7-1150 (1)	
12-6-2260 (D) (5)	12-7-1150 (1)	
12-6-2270	12-7-1160	Payroll factor.
12-6-2280	12-7-1170	Double weighted sales factor.
12-6-2290	12-7-1190	Gross receipts method of apportionment.
12-6-2300	12-7-1145	Apportionment of income by a business incorporated in a foreign country.

12-6-2310 (1)	12-7-640 (1)	Special apportionment formulas for certain industries.
12-6-2310 (2)	12-7-640 (2)	
12-6-2310 (3)	12-7-640 (3)	
12-6-2310 (4)	12-7-640 (4)	
12-6-2310 (5)	12-7-640 (5)	
12-6-2310 (6)	12-7-640 (6)	
12-6-2320	12-7-1200	Basing returns on accounts and records of the taxpayer.
12-6-2810	12-7-790	Deferral of taxes on income attributable to increase in gross income from foreign trading receipts.
12-6-2820 (A)	12-7-800 (B)	Effect of taxpayer's failure to pay interest and date deferred tax payments are due.
	12-7-800 (C)	
12-6-2820 (B)	12-7-800 (A) 12-7-790 (B)	
12-6-2830	12-7-810	Statute of limitations on assessments.
12-6-2840 (1)	12-7-830	Effective date and inapplicability of article to DISCs and FSCs.
12-6-2840 (2)	12-7-820	
12-6-2850	12-7-780	Definitions for foreign trade receipts.
12-6-3310	None	General section concerning nonrefundability and use of credits.
12-6-3320	12-7-455 (i)	IRC Section 383 limitation for South Carolina credits.
12-6-3330 (A)	12-7-1210 (A)	Two wage earner credit.
12-6-3330 (B)	12-7-1210 (A)	
12-6-3330 (C)	12-7-1210 (B)	
12-6-3330 (D)	12-7-1210 (C)	
12-6-3340	12-7-1215	Credit for energy conservation equipment.
12-6-3350	11-35-5230 (B)	Credit for hiring minority subcontractors for state contracts.

12-6-3360 (A)	12-7-1220 (B)	Job tax credit.
	12-7-1220 (C)	
	12-7-1220 (D)	
	12-7-1220 (G)	
12-6-3360 (B)	12-7-1220 (A)	
12-6-3360 (C) (1)	12-7-1220 (B)	
12-6-3360 (C) (2)	12-7-1220 (C)	
12-6-3360 (C) (3)	12-7-1220 (D)	
12-6-3360 (D)	12-7-1220 (E)	
12-6-3360 (E)	12-7-1220 (I)	
12-6-3360 (F)	12-7-1220 (B)	
	12-7-1220 (C)	
	12-7-1220 (D)	
12-6-3360 (G)	IL #87-2	
12-6-3360 (H)	12-7-1220 (G)	
12-6-3360 (I)	12-7-1220 (F)	
12-6-3360 (J)	12-7-1220 (A)	
12-6-3360 (K)	12-7-1220 (J)	
12-6-3360 (L)	12-7-1220 (K)	
12-6-3360 (M)	12-7-1220 (H)	
12-6-3370	12-7-1225	Water control structure credit.
12-6-3380	12-7-1230	Child and dependent care credit.
	12-7-440 (g)	
12-6-3390	12-7-1235	Credit for expenses paid to institutions providing nursing facility level, in home or community care.
12-6-3400 (A) (1)	12-7-1240 (A) (1)	Credit for income tax paid to another state by SC resident.
12-6-3400 (A) (2)	12-7-1240 (A) (2)	
12-6-3400 (A) (3)	12-7-1240 (A) (3)	
12-6-3400 (B)	12-7-1240 (B)	
12-6-3400 (C)	12-7-1240 (A) (1)	
12-6-3410	12-7-1245	Corporate headquarters credit.
12-6-3420 (A)	12-7-1250 (B)	Infrastructure credit.
12-6-3420 (B)	12-7-1250 (A)	
12-6-3420 (C) (1)	12-7-1250 (B)	
12-6-3420 (C) (2)	12-7-1250 (C)	
12-6-3420 (D)	12-7-1250 (B)	
12-6-3420 (E)	12-7-1250 (B)	
12-6-3420 (F)	12-7-1250 (D)	
12-6-3420 (G)	12-7-1250 (E)	
12-6-3420 (H)	12-7-1250 (F)	
12-6-3420 (I)	12-7-1250 (G)	

12-6-3430	41-44-10 41-44-20 41-44-30 41-44-90 41-44-40 41-44-80 41-44-100 41-44-50	Palmetto Seed Fund credit.
12-6-3440 (A) 12-6-3440 (B) 12-6-3440 (C) (1) 12-6-3440 (C) (2) 12-6-3440 (C) (3) 12-6-3440 (D) 12-6-3440 (E)	12-7-1260 (A) 12-7-1260 (B) 12-7-1260 (C) 12-7-1260 (C) 12-7-1260 (D) 12-7-1260 (E) 12-7-1260 (A)	Credit for Child Care Facility/ Programs.
12-6-3450	12-7-1273	Credit for hiring persons terminated by federal military installation closing.
12-6-3460	12-7-1275	Qualified Recycling Facility Credit.
12-6-3470	12-7-1280	Credit for hiring Aid to Families with Dependent Children (AFDC) recipients.
12-6-3910 (A) 12-6-3910 (A) (3) (a) 12-6-3910 (A) (3) (b) 12-6-3910 (B) 12-6-3910 (C)	12-7-1910 12-7-2010 12-7-1950 12-7-2020 12-7-2040 12-7-1980	Estimated tax payment requirements.
12-6-3920	12-7-1990	Extension of time for paying estimated taxes.
12-6-4410 (A) 12-6-4410 (B) 12-6-4410 (C) 12-6-4410 (D)	12-7-1410 (a) 12-7-1410 (b) 12-7-455 (u) 12-7-1410 (b) 12-7-212	Tax year and change in tax year.
12-6-4420 (A) 12-6-4420 (B)	12-7-1410 (c) 12-7-1410 (d)	Accounting methods and changes in accounting methods.
12-6-4430	12-7-455 (u)	S Corporation Election.

12-6-4910(1)	12-7-1510(1)	Persons and entities required to file income tax returns.
12-6-4910(2)	12-7-1510(2)	
12-6-4910(3)	12-7-235(b)	
12-6-4910(4)	None	
12-6-4910(5)	12-7-1510(3)	
	12-7-1510(5)	
12-6-4910(6)	12-7-1510(4)	
	12-7-1510(5)	
12-6-4910(7)	12-7-1510(8)	
12-6-4910(8)	12-7-1510(9)	
12-6-4910(9)	12-7-1510(6)	
12-6-4910(10)	12-7-1510(7)	
12-6-4910(11)	None	
12-6-4920	12-7-340	Taxation of interstate motor carriers.
12-6-4930	12-7-1560	Returns of estates and trusts.
12-6-4940	12-7-1600	Information return for common trust funds.
12-6-4950	12-7-1590	Information return requirements.
12-6-4960	12-7-1610	Department will prepare blank forms.
2-6-4970	12-7-1640	Due date of returns.
12-6-4980	12-54-70 Reg. 117-79	Extension of time to file returns.
12-6-4990	None	Payment of taxes at original due date of return.
12-6-5000	12-7-440	Joint and separate returns of spouses.
12-6-5010	12-7-455(d)	Custodial parent release of personal exemption.
12-6-5020	12-7-1570 12-7-1645	Combined returns of corporations.
12-6-5030	Reg. 117-76	Composite return of nonresident partners and shareholders.
12-6-5040(1)	12-7-1540	Signature requirements for returns.
12-6-5040(2)	12-7-1550	
12-6-5040(3)	None	
12-6-5040(4)(a)	None	
12-6-5040(4)(b)	12-7-1530	
12-6-5040(4)(c)	12-7-1520 12-7-1940	

12-6-5050	12-7-1710	Paid preparer signature and identification number.
12-6-5060	12-7-2415 12-7-2416 12-7-2419	Contributions to the Nongame Wildlife Fund, the Children's Trust Fund, and the Eldercare Trust Fund.
12-6-5070	12-7-2417	Contributions to Veterans' Trust Fund.
12-6-5510	12-7-2780	Certificate of Noncompliance.
12-6-5520	12-7-1675	Administrative dissolution of corporations that fail to file returns.
12-6-5530	12-7-2420	Payment by uncertified check.
12-6-5540	12-7-1625	Copies of federal returns may be required.
12-6-5550	12-7-2250	Income tax refund of deceased spouse.
12-6-5560	12-7-2260	Returned and unclaimed refund checks.
12-6-5570	12-7-2590	Authority of the Department to make expenditures.
12-6-5580	12-7-2770	Failure to act under this Chapter.
12-6-5590	12-7-2300	Revision of assessed tax.

EXHIBIT C

INCOME TAX RECODIFICATION  
CODE SECTIONS AMENDED WHICH  
ARE NOT INCLUDED IN CHAPTER 6

COMPARABLE CODE SECTION -----	PRIOR CODE SECTION -----	COMMENTS -----	CONTENT -----
11-35-5230 (B) 11-35-5230 (C)	11-35-5230 (B)	Deleted provisions that were moved to Section 12-6-3350. Cross referenced the credit.	Minority business credit.
12-4-330 (F)	12-7-1700	Moved subsection to Chapter 4 which contains other powers of the Director.	Director's power to administer oaths.
12-37-220 (B) (36)	49-29-100	Moved property tax exemption provided in the Scenic Rivers Act to Chapter 37 which contains property taxes.	Scenic Rivers Act Credit.
12-60-470 (G) 12-54-25 (C)	12-54-30	See SC Revenue Procedures Act.	Refund on overpayment. Interest on refunds.
2-54-40 (b) (7)	12-54-40 (b) (7)	Changed section numbers due to recodification.	Penalties.
12-54-55	12-54-55	Reworded for style, grammar and clarity as to the parts of IRC Sections 6654 and 6655 which were not adopted.	Estimated tax payments.
12-54-85	12-7-2220	Moved to Chapter 54.	Assessment of additional taxes.
12-54-120	12-54-120 12-7-2480	Moved to Chapter 54. Applies to all taxes.	Warrants.
12-54-210	12-54-210	Moved penalty provision for failure to file return from Section 12-7-2710.	Penalties.
12-54-240	12-54-240	Changed chapter numbers due to recodification.	Secrecy provisions.
41-44-20 41-44-10 (L) 41-44-70 (B)	41-44-20 41-44-10 (L) 41-44-70 (B)	Deleted provisions that were moved to Chapter 6. Cross referenced the credit in Section 12-6-3430 and the exclusion in Section 12-6-1180(8). Changed cross reference to the job credit definition to Section 12-6-3360.	Palmetto Seed Fund.

XC.WK1

EXHIBIT D

INCOME TAX RECODIFICATION  
 CODE SECTIONS MOVED FROM CHAPTERS 7 & 9  
 NOT INCLUDED IN CHAPTERS 6 & 8

COMPARABLE CODE SECTION -----	PRIOR CODE SECTION -----	CONTENT -----	COMMENTS -----
12-54-15	12-7-2490	Taxes, interest, and penalties due are personal debt.	Moved to Chapter 54. Applicable to all taxes.
12-54-17	12-7-2500	Action may be brought by the Attorney General's Office to recover taxes.	Moved to Chapter 54. Applicable to all taxes.
12-54-42	12-9-860	Penalties for failure to furnish withholding statements to employees and failure to file withholding statements with the Department.	Moved to Chapter 54 since it involves penalties.
12-54-46	12-9-850	Penalty for filing fraudulent exemption certificate.	Moved to Chapter 54 since it involves penalties.
12-54-47	12-7-1710	Penalty for failure of paid preparer to sign return.	Moved to Chapter 54 since it involves penalties.
Ch. 60, Title 12	12-7-2220	Assessment of taxes within statute of limitations.	See SC Revenue Procedures Act of 1995.
12-54-127	12-7-2505	Property transferred defeating tax collection.	Moved to Chapter 54. Applicable to all taxes.
12-54-135	12-7-2560 12-7-2570	Failure to withhold in accordance with 12-54-130.	Relates to current Section 12-54-130.
50-1-280	12-7-2415	Treasury Function of the Nongame Wildlife Fund.	Moved to Title 50.

EXD.WK1

EXHIBIT E

WITHHOLDING RECODIFICATION  
 CROSS REFERENCE TABLE OF CHAPTER 9 TO CHAPTER 8  
 CROSS REFERENCE OF REGULATIONS TO CHAPTER 8

REGULATION OR PRIOR CODE SECTION	COMPARABLE CODE SECTION
12-9-10 (1)	12-8-520 (D) (1) (a)
12-9-10 (2)	deleted
12-9-10 (3)	12-8-10 (3)
12-9-10 (4) (D)	12-8-520 (D) (2)
	12-8-10 (3)
12-9-10 (4) (A)	12-8-520 (D) (1) (a)
12-9-10 (4) (B)	12-8-520 (D) (4)
12-9-10 (4) (C)	12-8-520 (D) (5)
12-9-10 (4) (D)	12-8-520 (D) (2)
12-9-10 (4) (E)	12-8-520 (D) (10)
12-9-10 (4) (F)	12-8-520 (D) (8)
12-9-10 (4) (G)	12-8-520 (D) (7)
12-9-10 (4) (H)	12-8-520 (D) (9)
12-9-10 (4) (I)	12-8-520 (D) (6)
12-9-20	12-8-1080
12-9-40	12-8-590
12-9-110	12-8-1010 (A) (2)
12-9-120	deleted
12-9-130	12-8-1010 (A) (1)
	12-8-1030
12-9-140	12-8-1010 (B)
12-9-150	12-8-1010 (B)
	12-8-1020
	12-8-1040
12-9-160	12-8-1010 (C)
12-9-310	12-8-10 (1)
	12-8-510
12-9-310 (A) (1)	12-8-520 (A)
12-9-310 (A) (2)	12-8-530
	12-8-540
12-9-310 (A) (3)	12-8-550
12-9-310 (A) (4)	12-8-570
12-9-310 (B)	12-8-560
12-9-315	12-8-1040
12-9-320	12-8-1050 (A)

12-9-330	12-8-1050 (B)
12-9-340	12-8-1060
12-9-350	12-8-1070
12-9-360	12-8-520 (E)
12-9-370	12-8-520 (B)
12-9-380	12-8-2020
12-9-390 (A)	12-8-10 (5)
	12-8-1520
12-9-390 (B)	12-8-1530 (A)
12-9-400	deleted*
12-9-410	12-8-1530 (B) (1)
12-9-420	12-8-2010
12-9-430	deleted
12-9-440	12-8-2030
12-9-510 (A)	12-8-580 (A) (1)
12-9-510 (B)	12-8-580 (A) (1)
12-9-510 (C)	12-8-580 (F)
12-9-510 (D)	12-8-580 (A) (2)
12-9-520	12-8-580 (B) (3)
12-9-530	12-8-580 (D) (1)
12-9-540	12-8-580 (B) (1)
	12-8-580 (C) (1)
12-9-550	12-8-580 (D) (2)
12-9-610	12-8-1540 (A)
	12-8-1540 (C)
12-9-620	12-8-1550 (A) (1)
12-9-630	12-8-1550 (A) (2)
	12-8-1530 (B) (2)
12-9-640	12-8-1540 (B)
12-9-650	12-8-1550 (B)
12-9-660	deleted
12-9-670	deleted

12-9-810	deleted*
12-9-820	deleted*
12-9-830	deleted*
12-9-840	deleted*
12-9-850	deleted* 12-54-46
12-9-860	12-54-42
Reg. 117-84	12-8-560
Reg. 117-91.2	12-8-520 (D) (3)
Reg. 117-91.3	12-8-540 (B)
Reg. 117-91.5	12-8-520 (C) (1)
Reg. 117-91.6	12-8-520 (D) (1)
Reg. 117-91.8	12-8-550
Reg. 117-91.9	12-8-2010 (B)
Reg. 117-91.11	12-8-1010 (A) 12-8-1540 (A)
Reg. 117-95.1	12-8-600

\* Deleted by The South Carolina Revenue Procedures Act  
See Chapter 60, Title 12

CH9EXE.WK

EXHIBIT F

WITHHOLDING RECODIFICATION  
 CODE SECTION CONTENT  
 CROSS REFERENCE OF CHAPTER 8 TO CHAPTER 9

COMPARABLE CODE SECTION	REGULATION OR PRIOR CODE SECTION	CONTENT
12-8-10 (1)	12-9-310	Definitions.
12-8-10 (2)	None	
12-8-10 (3)	12-9-10 (3) 12-9-10 (4)	
12-8-10 (4)	None	
12-8-10 (5)	12-9-390 (A)	
12-8-10 (6)	None	
12-8-10 (7)	None	
12-8-510	None	Persons required to withhold.
12-8-520 (A)	12-9-310 (A) (1)	Definition of wages.
12-8-520 (B)	12-9-370	Withholding on wages.
12-8-520 (C)	Reg. 117-91.5	
12-8-520 (D) (1)	12-9-10 (1) Reg. 117-91.6	
12-8-520 (D) (2)	12-9-10 (4) (D)	
12-8-520 (D) (3)	Reg. 117-91.2	
12-8-520 (D) (4)	12-9-10 (4) (B)	
12-8-520 (D) (5)	12-9-10 (4) (C)	
12-8-520 (D) (6)	12-9-10 (4) (I)	
12-8-520 (D) (7)	12-9-10 (4) (G)	
12-8-520 (D) (8)	12-9-10 (4) (F)	
12-8-520 (D) (9)	12-9-10 (4) (H)	
12-8-520 (D) (10)	12-9-10 (4) (E)	
12-8-520 (E)	12-9-360	
12-8-530	12-9-310 (A) (2)	Withholding on prizes.
12-8-540	12-9-310 (A) (2) Reg. 117-91.3	Withholding on rent and royalties.
12-8-550	12-9-310 (A) (3) Reg. 117-91.8	Withholding on contracts with nonresidents.
12-8-560	12-9-310 (B) Reg. 117-84	Bonds or deposits in lieu of withholding on nonresidents.
12-8-570	12-9-310 (A) (4)	Withholding on nonresident beneficiaries.
12-8-580	12-9-510 RR 90-3	Withholding on the sale of S.C. real estate by nonresidents.

12-8-590	12-9-40	Withholding on nonresident partners and shareholders.
12-8-600	Reg. 117-95.1	Withholding on payments based on agreement between parties.
12-8-1010 (A) (1)	12-9-130	Completion and effect of withholding exemption certificate.
12-8-1010 (A) (2)	Reg. 117-91.11	
12-8-1010 (B)	12-9-110	
	12-9-140	
	12-9-150	
12-8-1010 (C)	12-9-160	
12-8-1020	12-9-150	Reporting changes in the number of withholding exemptions.
12-8-1030	12-9-130	Furnishing an incorrect withholding exemption certificate.
12-8-1040	12-9-315 12-9-150	Waiver of withholding requirements for certain individuals anticipating no tax liability in the current year.
12-8-1050 (A)	12-9-320	Withholding on wages paid without regard to a payroll period.
12-8-1050 (B)	12-9-330	
12-8-1050 (C)	None	
12-8-1060	12-9-340	Withholding on estimated wages.
12-8-1070	12-9-350	Concurrent wage payments; periods beginning in one and ending in another calendar year; agent paying for several employers.
12-8-1080	12-9-20	Agreement with Secretary of Treasury.
12-8-1510	None	Inapplicability of Article to nonresident real estate sale withholding and nonresident partner and shareholder withholding.
12-8-1520	12-9-390	Filing returns and remitting taxes withheld to the Department.

12-8-1530 (A)	12-9-390 (B)	Quarterly returns.
2-8-1530 (B) (1)	12-9-410	
12-8-1530 (B) (2)	12-9-630	
12-8-1540 (A)	12-9-610	Furnishing wage and tax statements or 1099's.
12-8-1540 (B)	Reg. 117-91.11 12-9-640	
12-8-1540 (C)	None	
12-8-1550 (A) (1)	12-9-620	Time for filing wage and tax statements or 1099's, and annual reconciliation statement. Application for extension.
12-8-1550 (A) (2)	12-9-630	
12-8-1550 (B)	12-9-650	
12-8-2010 (A)	12-9-420	Effect of failure to remit withholding.
12-8-2010 (B)	12-9-420	
12-8-2010 (C)	Reg. 117-91.9 None	
12-8-2010 (D)	12-9-420	
12-8-2020	12-9-380	Refunds for overpayment of withholdings.
12-8-2030	12-9-440	Amounts withheld are held in trust for the State.
12-8-2040	None	The quarterly return, the annual reconciliation, and the nonresident real estate withholding form are returns for purposes of Chapter 54.

CH9EXF.WK1

EXHIBIT G

CORPORATE LICENSE FEE RECODIFICATION  
 CROSS REFERENCE TABLE OF CHAPTER 19 TO CHAPTER 20

PRIOR CODE SECTION -----	COMPARABLE CODE SECTION -----
12-19-10	deleted
12-19-20 (a)	12-20-20 (A) 12-20-20 (B) 12-20-30 (A)
12-19-20 (b)	12-20-30 (A)
12-19-20 (c)	12-20-30 (A)
12-19-20 (d)	12-20-30 (B)
12-19-20 (e)	12-20-40 (A)
12-19-40	12-20-120
12-19-50	12-20-130
12-19-60	deleted* 12-20-20 (C)
12-19-70	12-20-50
12-19-80	12-20-60
12-19-90	12-20-70
12-19-95	12-20-90
12-19-100	12-20-100
12-19-110	12-20-100 (A) (2) (a)
12-19-120	12-20-100 (B)
12-19-140	12-20-140
12-19-150	12-20-110
12-19-160	deleted*
12-19-165	12-20-80
12-19-170	12-20-170
12-19-180	12-20-150

\*Deleted by The South Carolina Revenue Procedure Act  
 See Chapter 60, Title 12

CH19EXG.WK1

EXHIBIT H

CORPORATE LICENSE FEE RECODIFICATION  
 CODE SECTION CONTENT  
 CROSS REFERENCE OF CHAPTER 20 TO CHAPTER 19

COMPARABLE CODE SECTION	PRIOR CODE SECTION	CONTENT
12-20-10	None	Definitions.
12-20-20	12-19-20 (a) 12-19-60	Who must file an annual report, when to file and an extension of time for filing.
12-20-30 (A)	12-19-20 (a) 12-19-20 (b)	Information to be included in annual report.
12-20-30 (B)	12-19-20 (c) 12-19-20 (d)	Information subject to public inspection.
12-20-40	12-19-20 (e) Reg. 117-85	Initial annual report.
12-20-50	12-19-70	Rate and computation of annual license fee.
12-20-60	12-19-80	Proration of fee when business is done partly within and partly without the state.
12-20-70	12-19-90	License fee when a combined return is filed.
12-20-80	12-19-165	Prorated license fee for a short taxable year.
12-20-90	12-19-95	Rate and computation of license fee for holding companies of banks, savings and loans, and insurance companies.
12-20-100	12-19-100 12-19-110 12-19-120	Rate and computation of license fees for special industries.
12-20-110	12-19-150	Exemptions from license fee.
12-20-120	12-19-40	Who must sign the annual report.

12-20-130	12-19-50	Department will prepare blank forms.
12-20-140	12-19-140	Receipt from Department constitutes a certificate of compliance.
12-20-150	12-19-180	Department can issue rules and regulations to enforce this chapter.
12-20-160	None	License fee considered a tax.
12-20-170	12-19-170	Amounts collected are deposited with the State Treasurer.

CH19EXH.WK1