117-705 This regulation contains provisions for allocation of out of state income by a resident

117-705.2. Personal Service Income of a Resident


Income or loss realized by resident individuals or partnerships from an established business, or from the lease or rental of tangible personal property or real property, the situs of which is in another state, shall be allocated to the state in which the business or property is located. Except, income of a resident individual or partnership, derived from personal services, is allocated to this State as provided in Section 12-6-2220(6).

However, in the case of a resident individual or partnership, conducting a business of a unitary or homogenous nature, partly within and partly without this State, such income or loss is apportioned in accordance with the provisions of Sections 12-6-2250 through 12-6-3360.

117-705.2. Personal Service Income of a Resident.

Income received by a dentist, doctor, lawyer, architect, or other professional domiciled in the State of South Carolina is income from personal services and is subject to South Carolina income taxes, even though such services are performed in another state, and even though the professional has an office located in such other state.

A tax credit may be allowed as provided in Regulation 117-755.