

## REFERENCES

Department Website. This publication cites many South Carolina code sections, regulations, attorney general opinions, and Department advisory opinions (Revenue Procedures, Revenue Rulings, etc.) The full text of these references is available under the *Policy & Publications* tab through the Department's and Attorney General's websites at [dor.sc.gov](http://dor.sc.gov) and [www.scag.gov/opinions](http://www.scag.gov/opinions), respectively.

Advisory Opinions by E-Mail. The Department has an "Advisory Opinion E-Mail Subscription Service." Persons who sign up for this free service will automatically receive draft, temporary, and final Revenue Rulings and Revenue Procedures, and final Private Letter Rulings and Information Letters by e-mail. These statements provide guidance concerning the application of laws administered by the Department. To sign up, go to the Department's website and click on "Policy & Publications," then "Law & Policy," and then "Sign up to receive Policy emails."

Advisory Opinion Index. Advisory opinions issued by the Department are available on the Department's website and are indexed by both tax type and calendar year. To view an alphabetical index listing all advisory opinions by tax type click on "Alphabetical Index (By Tax Category)." To view a chronological index of advisory opinions issued during the calendar year click on "Calendar Year Index." The calendar year index only contains advisory opinions issued on or after January 1, 2003.

Other Sites. Also available through the Department's website are Administrative Law Court decisions and proposed and passed legislation at the General Assembly. These sites can be accessed from the Department's website by clicking on "Policy & Publications," "Law & Policy," and "Helpful Links". A link is also provided to the South Carolina Code of Laws and Regulations.

## DISCLAIMER

This publication is written in general terms for widest possible use and may not contain all the specific requirements or provisions of authority. It is intended as a guide only, and the application of its contents to specific situations will depend on the particular circumstances involved. This publication does not constitute tax, legal, or other advice and may not be relied on as a substitute for obtaining professional advice or for researching up to date original sources of authority. Nothing in this publication supersedes, alters, or otherwise changes provisions of the South Carolina code, regulations, or Department advisory opinions. **This publication does not represent official Department policy.**

The Department would appreciate any comments or notification of any errors. Such comments should be sent to:

South Carolina Department of Revenue  
Tax Policy Services  
Post Office Box 125  
Columbia, SC 29214-0575  
[policy@dor.sc.gov](mailto:policy@dor.sc.gov)

This book is up to date as of February 1, 2025. Legislation passed, cases decided, or Department advisory opinions issued after that date are not reflected in this publication unless otherwise specified.

## **ACKNOWLEDGEMENTS**

Tax Policy Services would like to thank Susan Shumpert for her dedication in formatting, proofing, and publishing this manual.