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SECTION 12-6-1110. Modifications of gross, adjusted gross, and taxable income calculated under Internal Revenue Code. For South Carolina income tax purposes, gross income, adjusted gross income, and taxable income as calculated under the Internal Revenue Code are modified as provided in this article and subject to allocation and apportionment as provided in Article 17 of this chapter.

Code of Laws - Title 12 - Chapter 6 - South Carolina ...

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