



South Carolina Corporate Income Taxes¹

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¹The opinions expressed in this paper are the authors' opinions and should not be attributed to the South Carolina Department of Revenue. This paper is revised through June 10, 2005, but does not reflect legislation passed in the 2005 South Carolina legislative session.

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² It should be noted that while two of the authors are employees of the South Carolina Department of Revenue, the opinions expressed in this portfolio are those individuals' opinions and should not be attributed to the South Carolina Department of Revenue.

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