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## UNDERWRITING MEMORANDUM 04-03

**To:** All South Carolina Agents  
**From:** South Carolina State Office  
**Date:** May 7, 2004  
**Re:** "SC Revenue Ruling #04-6; Deed Recording Fee"

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The South Carolina Department of Revenue recently issued Revenue Ruling #04-6 relating to the Deed Recording Fee. This Revenue Ruling will be helpful in your practices because it answers common questions and gives numerous examples. You can obtain a copy of this ruling from The Department of Revenue's website: <http://www.sctax.org>. (From the bottom left hand side of the specified web page, click on the "Search DOR" link. Next, you will type in "Deed Recording Fee", and click "search"). The document is in Adobe and is 27 pages long. You may also obtain a copy by calling our office.