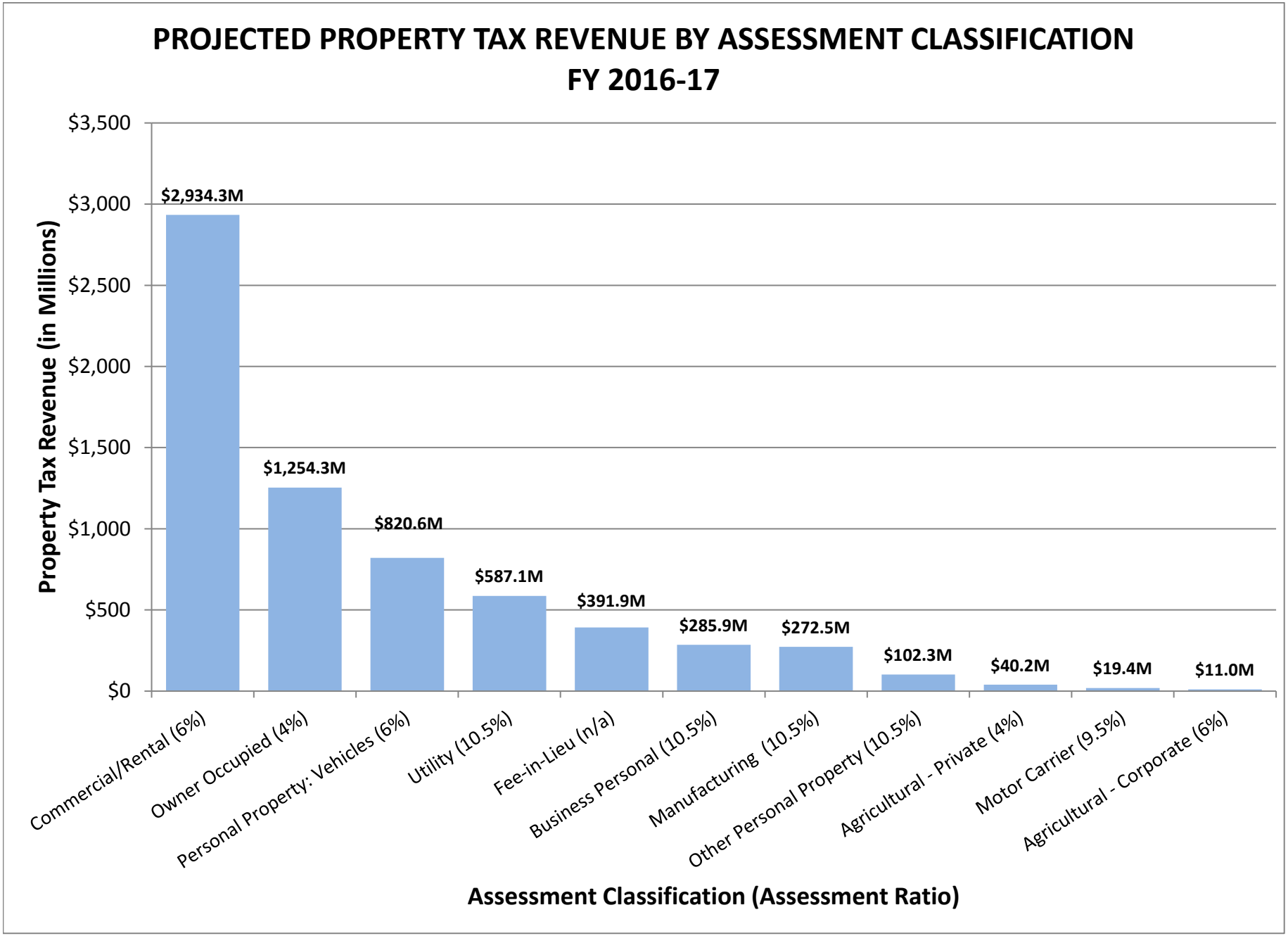

Source: SC Revenue and Fiscal Affairs Office LJ-106-1/13/16