
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE INFORMATIONAL BULLETIN #01-15

SUBJECT: Advisory Opinion and Informational Bulletin Index

DATE: October 2, 2001

SUPERSEDES: SC Revenue Informational Bulletin #01-10

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

An index of South Carolina advisory opinions and informational bulletins issued by the Department from 1987 to September 30, 2001 is attached.

A citator is also available that provides assistance in determining what effect new advisory opinions have on those previously published policy. A copy of the citator may be obtained from our website at www.sctax.org.

ADVISORY OPINION INDEX

Advisory Opinions and Informational Bulletins are abbreviated and indexed as follows:

- RAB - Revenue Advisory Bulletin
- TRAB - Temporary Revenue Advisory Bulletin
- RPB - Revenue Procedural Bulletin
- TRPB - Temporary Revenue Procedural Bulletin
- PRO - Private Revenue Opinion
- RIB - Revenue Informational Bulletin

Prior to the year 2000, the Department issued five types of advisory opinions. These are abbreviated and indexed as follows:

- RR - Revenue Ruling
- RP - Revenue Procedure
- PLR - Private Letter Ruling
- TAM - Technical Advice Memorandum
- IL - Information Letter

Advisory Opinions and Informational Bulletins are indexed under the following major categories:

1. ADMINISTRATIVE
2. ALCOHOLIC BEVERAGE LICENSING & REGULATION
3. INCOME TAXES
4. MISCELLANEOUS TAXES:

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| Annual Reports and Licenses | Gas, Motor Oil, & Highway Use |
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| Bingo | Retail/Business License |
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