South Carolina Tax Commission
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #92-13

TO: Vicki Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Appeals Department

DATE: May 12, 1992

SUBJECT: Citator - South Carolina Policy Documents

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1991)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical tax questions from within the Commission which are not related to a specific set of facts.

A citator of South Carolina Revenue Rulings, Revenue Procedures, Private Letter Rulings, Technical Advice Memoranda, and Information Letters is now available for policy documents issued by the Tax Commission from 1987 to April 30, 1992. This list of policy documents provides assistance in determining what effect current law and new policy documents have on previously published policy documents.

A copy of the policy document citator is attached. Additional copies may be obtained by calling the Tax Commission's Administrative Division at 803-737-4405.

POLICY DOCUMENT CITATOR

Attached is a citator for policy documents issued by the South Carolina Tax Commission. This list of policy documents provides assistance in determining what effect current law and new policy documents have on previously published policy documents. The citator will generally be revised and issued on an annual basis.

There are five types of policy documents that have been issued from 1987 to April 30, 1992. These documents are abbreviated as follows:

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

The citator is organized by type of policy document and lists each effected document in chronological order by year of issuance. Policy documents that are not listed in the citator are not obsolete, modified, or superseded, to the best of our knowledge.

A definition of the terms used in the citator to describe effected policy documents are as follows:

Modified by - The boldfaced policy document has been changed in part. This term is commonly used to identify documents which have been changed in part by another policy document or because of an amendment to a law or regulation.

Modifying - The boldfaced policy document changes in part a previously issued policy document.

Obsolete - The boldfaced policy document is no longer valid. This term is commonly used to identify documents which are no longer valid because of a change in the law or regulation or because of a subsequent commission decision or court case.

Superseded by - The boldfaced policy document has been replaced by a subsequent policy document.

Superseding - The boldfaced policy document is replacing a previously issued policy document.

The following Information Letters are issued on a regular basis and contain information of a cumulative nature:

Policy Document Index
Commission Decision Index
Interest Rate of Underpayments and Overpayments
Interest Rate for Deferred Tax Liability Related to DISC's and Foreign Trade Receipts

The most recently issued Information Letters concerning these topics are listed in Exhibit 1 of this citator. The prior Information Letters remain valid for the periods they cover.

The Information Letters concerning sales of motor vehicles, trailers, semitrailers and pole trailers to nonresidents are updated on a regular basis as warranted by legislative changes in other states. All Information Letters issued concerning this topic are listed in Exhibit 2 of this citator. The previously issued Information Letters remain valid for the period of time prior to the change in law.

This citator has been compiled as a reference tool for the convenience of taxpayers, tax practitioners, and Commission employees. Because of the number of years, number of policy documents, and the number of activities which might affect a policy document, it is possible that reference to some policy documents may have been omitted. If you find an error or omission in this citator, please contact Deana West at the Tax Commission's Policy Department at 803-737-4439.

SC REVENUE RULINGS

REVENUE RULING #87-3

Modified by RR #91-15

REVENUE RULING #87-4

Modified by RR #91-15
Superseded by RR #87-6

REVENUE RULING #87-5

Modified by Code Section 12-7-1220

REVENUE RULING #87-6

Modified by RR #91-15
Superseding RR #87-4

REVENUE RULING #88-9

Obsolete

REVENUE RULING #89-5

Modified by Code Section 12-36-2120(2)
See IL #89-10

REVENUE RULING #89-12

Obsolete

REVENUE RULING #89-15

Superseded by RR #90-3
Superseded by RR #89-19
Superseding IL #89-22

REVENUE RULING #89-17

Modified by Code Section 12-36-930

REVENUE RULING #89-19

Superseded by RR #90-3
Superseding RR #89-15
Superseding IL #89-22

REVENUE RULING #89-20

Superseded by IL #90-6
Superseding IL #89-19

REVENUE RULING #89-23

Modified by Code Section 12-21-3420(12)
Modified by RR #90-8
Modified by RR #90-2

REVENUE RULING #90-2

Modifying RR #89-23

REVENUE RULING #90-3

Superseding RR #89-19
Superseding RR #89-15
Superseding IL #89-22

REVENUE RULING #90-4

Superseded by RR #90-7

REVENUE RULING #90-5

Obsolete
See Code Section 12-21-3400

REVENUE RULING #90-7

Modified by Code Section 12-21-2420(14)
Modified by RR #92-1
Modified by IL #91-17
Modified by IL #91-10
Superseding RR #90-4

REVENUE RULING #90-8

Modifying RR #89-23

REVENUE RULING #90-9

Modifying TAM #90-8
Modifying TAM #90-7

REVENUE RULING #90-11

Superseded by RR #91-17

REVENUE RULING #91-1

Modified by Code Section 12-7-460
Modifying IL #89-30
Modifying IL #89-1
Modifying IL #88-15

REVENUE RULING #91-3

Superseding IL #89-25

REVENUE RULING #91-4

Obsolete

REVENUE RULING #91-10

Modifying IL #90-37

REVENUE RULING #91-14

Superseding TAM #90-8

REVENUE RULING #91-15

Superseding IL #88-7
Modifying RR #87-6
Modifying RR #87-4
Modifying RR #87-3
Modifying PLR #87-6

REVENUE RULING #91-16

Modifying PLR #88-19

REVENUE RULING #91-17

Superseding IL #91-13
Superseding RR #90-11

REVENUE RULING #92-1

Modifying IL #91-17
Modifying IL #91-10
Modifying RR #90-7

SC REVENUE PROCEDURES

REVENUE PROCEDURE #87-3

Modified by RP #91-3

REVENUE PROCEDURE #88-1

Superseded by RP #91-6

REVENUE PROCEDURE #90-2

Superseded by RP #90-4

REVENUE PROCEDURE #90-3

Superseded by RP #91-5
Superseding IL #90-28

REVENUE PROCEDURE #90-4

Superseding RP #90-2

REVENUE PROCEDURE #91-3

Modifying RP #87-3

REVENUE PROCEDURE #91-5

Superseding RP #90-3
Superseding IL #90-28

REVENUE PROCEDURE #91-6

Superseding RP #88-1

SC PRIVATE LETTER RULINGS

PRIVATE LETTER RULING #87-6

Modified by RR #91-15

PRIVATE LETTER RULING #87-7

Modified by Code Section 12-7-1240

PRIVATE LETTER RULING #88-6

Superseded by IL #90-9
Superseded by IL #89-13

PRIVATE LETTER RULING #88-19

Modified by RR #91-16

PRIVATE LETTER RULING #89-5

Modified by Code Section 12-7-460
Modified by IL #89-30

PRIVATE LETTER RULING #89-7

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #89-13

Modified by Code Section 12-7-340
Superseded by IL #90-30

SC TECHNICAL ADVICE MEMORANDA

TECHNICAL ADVICE MEMORANDUM #87-2

Superseded by TAM #87-14

TECHNICAL ADVICE MEMORANDUM #87-11

Obsolete

TECHNICAL ADVICE MEMORANDUM #87-14

Superseding TAM #87-2

TECHNICAL ADVICE MEMORANDUM #88-5

Obsolete

TECHNICAL ADVICE MEMORANDUM #90-7

Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #90-8

Modified by Code Section 12-21-2720
Superseded by RR #91-14
Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #91-1

Modified by Code Section 12-54-50

SC INFORMATION LETTERS

INFORMATION LETTER #88-7

Superseded by RR #91-15

INFORMATION LETTER #88-11

Superseded by IL #91-11

INFORMATION LETTER #88-15

Modified by Code Section 12-7-460
Modified by RR #91-1
Modified by IL #89-30

INFORMATION LETTER #88-16

Superseded by IL #90-9

INFORMATION LETTER #88-20

Obsolete

INFORMATION LETTER #89-1

Modified by Code Section 12-7-460
Modified by RR #91-1
Modified by IL #89-30

INFORMATION LETTER #89-13

Modified by IL #92-1
Superseding PLR #88-6

INFORMATION LETTER #89-15

Obsolete

INFORMATION LETTER #89-19

Superseded by IL #90-6
Superseded by RR #89-20

INFORMATION LETTER #89-20

Obsolete

INFORMATION LETTER #89-22

Superseded by RR #90-3
Superseded by RR #89-19
Superseded by RR #89-15

INFORMATION LETTER #89-25

Superseded by RR #91-3

INFORMATION LETTER #89-27

Modified by IL #90-3

INFORMATION LETTER #89-30

Modified by Code Section 12-7-460
Modified by RR #91-1
Modifying PLR #89-5
Modifying IL #89-1
Modifying IL #88-15

INFORMATION LETTER #90-3

Modifying IL #89-27

INFORMATION LETTER #90-6

Superseding RR #89-20
Superseding IL #89-19

INFORMATION LETTER #90-9

Modified by IL #92-1
Superseding IL #88-16
Superseding PLR #88-6

INFORMATION LETTER #90-28

Superseded by RP #91-5
Superseded by RP #90-3

INFORMATION LETTER #90-30

Superseding PLR #89-13

INFORMATION LETTER #90-31

Obsolete
See Code Section 12-36-2110

INFORMATION LETTER #90-37

Modified by RR #91-10

INFORMATION LETTER #91-4

Superseded by IL #92-1
Superseded by IL #91-5

INFORMATION LETTER #91-5

Superseded by IL #92-1
Superseding IL #91-4

INFORMATION LETTER #91-6

Superseded by IL #91-18

INFORMATION LETTER #91-10

Modified by RR #92-1

Modified by IL #91-17
Modifying RR #90-7

INFORMATION LETTER #91-11

Superseding IL #88-11

INFORMATION LETTER #91-13

Superseded by IL #92-7
Superseded by IL #91-27
Superseded by RR #91-17

INFORMATION LETTER #91-17

Modified by RR #92-1
Modifying IL #91-10
Modifying RR #90-7

INFORMATION LETTER #91-18

Superseding IL #91-6

INFORMATION LETTER #91-27

Superseded by IL #92-7
Superseding IL #91-13

INFORMATION LETTER #92-1

Superseding IL #91-5
Superseding IL #91-4
Modifying IL #90-9
Modifying IL #89-13

INFORMATION LETTER #92-7

Superseding IL #91-27
Superseding IL #91-13

EXHIBIT 1

The following Information Letters are issued on a regular basis and contain information of a cumulative nature. Therefore, only the most recently issued Information Letters concerning these topics are listed. All prior Information Letters on these matters remain valid.

<u>Policy Document Index</u>
IL #92-11

<u>Commission Decision Index</u>
IL #92-12

<u>Interest Rate for Under/Over Payments</u>
IL #92-9

<u>Interest Rate for Deferred Tax Liability - Disc's</u> IL #92-2

EXHIBIT 2

Information Letters with respect to sales of motor vehicles, trailers, semitrailers and pole trailers to nonresidents are updated on a regular basis as warranted by legislative changes in other states. The previously issued Information Letters remain valid for the period of time prior to the change in law.

<u>Motor Vehicles, Trailers, Semitrailers and Pole Trailers:</u>

IL #92-10
IL #91-30
IL #91-26
IL #91-23
IL #90-32
IL #90-26
IL #90-13
IL #90-8
IL #90-7
IL #90-1
IL #89-32
IL #89-7
IL #89-6
IL #89-5
IL #89-4
IL #88-21
IL #88-19
IL #88-17
IL #88-8