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

SC INFORMATION LETTER #98-5

SUBJECT: Citator - South Carolina Policy Documents

DATE: March 31, 1998

SUPERSEDES: SC Information Letter #97-26

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1997)
SC Revenue Procedure #97-8

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements represent the official advisory opinion of the Department.

A citator of South Carolina Revenue Rulings, Revenue Procedures, Private Letter Rulings, Technical Advice Memoranda, and Information Letters is now available for policy documents concerning tax law that have been issued by the Department of Revenue from 1987 to March 31, 1998. This list of policy documents provides assistance in determining what effect new policy documents have on previously published policy documents. **It does not include the effect new laws, regulations, or court decisions have on previously published policy documents.**

This citator has been compiled as a reference tool for the convenience of taxpayers, tax practitioners, and Department of Revenue employees. Because of the number of years and the number of policy documents, it is possible that you may find an error or omission in this citator. If you find an error or omission in this citator, please contact Deana West at the Department of Revenue's Policy Department at 803-898-5139.

A copy of the policy document citator is attached. Additional copies may be obtained by calling the Department of Revenue's Administrative Division at 803-898-5419 or from our Internet address at www.dor.state.sc.us.

POLICY DOCUMENT CITATOR

Attached is a citator for policy documents concerning tax law that have been issued by the South Carolina Department of Revenue. This list of policy documents provides assistance in determining what effect new policy documents have on previously published policy documents. The citator will generally be revised and issued on a quarterly basis.

There are five types of policy documents that have been issued from 1987 to March 31, 1998. 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.

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

Obsolete - The boldfaced policy document is no longer valid.

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

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.

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 #87-8

Modified by Code Section 12-36-2110(D)

REVENUE RULING #88-2

Superseded by RR #97-3

REVENUE RULING #88-6

Superseded by IL #94-31

REVENUE RULING #88-9

Obsolete

REVENUE RULING #89-1

Obsolete

REVENUE RULING #89-5

Modified by Code Section 12-36-2120(2)

See IL #89-10

REVENUE RULING #89-9

Superseded by RP #95-5

REVENUE RULING #89-12

Obsolete

Revised 3/31/98

REVENUE RULING #89-14

Modified by Code Sections 12-36-60 and 12-36-910

REVENUE RULING #89-15

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

REVENUE RULING #89-17

Superseded by RR #97-3

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

Modified by IL #93-18
Modified by Code Section 12-9-510
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

Superseded by RR #96-2

Modified by Code Sections 12-21-2720 and 12-21-2719

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

Obsolete

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
Superseded by RR #93-10
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

REVENUE RULING #92-3
Superseded by RR #95-6

REVENUE RULING #92-7
Superseded by RR #92-14

REVENUE RULING #92-10
Modified by RR #93-13

REVENUE RULING #92-11
Superseded by RR #94-2

REVENUE RULING #92-13
Modified by Code Section 12-7-430(d)(9)

REVENUE RULING #92-14
Superseding RR #92-7
Superseding TAM #88-7

REVENUE RULING #92-15
Modified by IL #93-28

REVENUE RULING #93-3
Superseded by RR #97-9

REVENUE RULING #93-4
Modifying PLR #89-6

REVENUE RULING #93-8
Obsolete

REVENUE RULING #93-10
Superseded by RR #87-15
Superseding RR #91-16

REVENUE RULING #93-12
Superseded by RR #94-9

REVENUE RULING #93-13
Modifying RR #92-10

REVENUE RULING #94-2
Superseding RR #92-11

REVENUE RULING #94-6
Superseded by RR #94-10

REVENUE RULING #94-5
Superseded by IL #96-3

REVENUE RULING #94-9
Superseding RR #93-12
Superseding IL #94-3

REVENUE RULING #94-10
Superseding RR #94-6

REVENUE RULING #95-5
Superseding IL #94-23
Modifying PLR #92-7

REVENUE RULING #95-6
Superseding RR #92-3

REVENUE RULING #95-7
Superseded by RR #95-13

REVENUE RULING #95-13
Superseding RR #95-7

REVENUE RULING #95-17
Superseding TAM #93-1

REVENUE RULING #96-2
Superseding RR #90-9

REVENUE RULING #96-6

Superseding IL #95-23

Superseding IL #95-22

REVENUE RULING #96-8

Superseded by RR #97-20

REVENUE RULING #97-3

Superseding RR #89-17

Superseding RR #88-2

REVENUE RULING #97-9

Superseding RR #93-3

REVENUE RULING #97-15

Superseding RR #93-10

Superseding RR #91-16

REVENUE RULING #97-20

Superseding RR #96-8

REVENUE RULING #97-22

Superseded by RR #98-5

REVENUE RULING #98-5

Superseding RR #97-22

SC REVENUE PROCEDURES

REVENUE PROCEDURE #87-1

Superseded by RP #93-6

REVENUE PROCEDURE #87-2

Superseded by RP #93-1

REVENUE PROCEDURE #87-3

Superseded by RP #97-1

Superseded by RP #93-6

Modified by RP #91-3

REVENUE PROCEDURE #88-1

Superseded by RP #91-6

REVENUE PROCEDURE #89-1

Superseded by RP #95-5

REVENUE PROCEDURE #89-5

Modified by Code Section 12-36-2120

REVENUE PROCEDURE #90-1

Modified by Code Section 12-9-310(3)

REVENUE PROCEDURE #92-2

Superseded by RP #96-1

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 #90-5

Modified by Code Section 12-9-390

REVENUE PROCEDURE #91-1

Modified by Code Section 12-36-510

REVENUE PROCEDURE #91-3

Superseded by RP #93-6
Modifying RP #87-3

REVENUE PROCEDURE #91-5

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

REVENUE PROCEDURE #91-6

Superseded by RP #92-3
Superseding RP #88-1

REVENUE PROCEDURE #91-10

Obsolete

REVENUE PROCEDURE #92-1

Superseded by RP #95-3

REVENUE PROCEDURE #92-2

Superseded by RP #96-1

REVENUE PROCEDURE #92-3

Superseded by RP #93-3
Modified by Code Sections 12-54-420, 12-54-460, and 12-54-470
Superseding RP #91-6

REVENUE PROCEDURE #92-4

Modified by Code Section 12-4-335

REVENUE PROCEDURE #92-5

Modified by Code Section 12-9-40

REVENUE PROCEDURE #92-6

Modified by Code Section 12-4-335

REVENUE PROCEDURE #93-1

Superseded by RP #95-2
Superseding RP #87-2

REVENUE PROCEDURE #93-3

Modified by Code Section 12-54-420
Superseding RP #92-3

REVENUE PROCEDURE #93-6

Superseded by RP #94-1
Superseding RP #91-3
Superseding RP #87-3
Superseding RP #87-1

REVENUE PROCEDURE #94-1

Superseded by RP #97-8
Superseding RP #93-6

REVENUE PROCEDURE #94-2

Superseded by IL #95-11

REVENUE PROCEDURE #94-3

Modifying TAM #89-4

REVENUE PROCEDURE #95-1

Superseded by RP #98-2

REVENUE PROCEDURE #95-2

Superseded by RP #97-6
Superseding RP #93-1

REVENUE PROCEDURE #95-3

Superseded by RP #95-6
Superseding RP #92-1

REVENUE PROCEDURE #95-5

Superseding RP #89-1
Superseding RR #89-9

REVENUE PROCEDURE #95-6

Superseding RP #95-3

REVENUE PROCEDURE #96-1

Superseding IL #94-5
Superseding RP #92-2

REVENUE PROCEDURE #96-2

Superseding IL #96-5

REVENUE PROCEDURE #97-1

Superseding RP #87-3

REVENUE PROCEDURE #97-6
Superseding RP#95-2

REVENUE PROCEDURE #97-8
Superseding RP #94-1

REVENUE PROCEDURE #98-2
Superseding RP #95-1

SC PRIVATE LETTER RULINGS

PRIVATE LETTER RULING #87-4

Modified by Code Section 12-37-930

PRIVATE LETTER RULING #87-5

Modified by Code Section 12-37-220(B)(30)

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 #87-8

Modified by Code Section 12-37-220(B)(30)

PRIVATE LETTER RULING #88-6

Modified by IL #92-1

Superseded by IL #90-9

Superseded by IL #89-13

PRIVATE LETTER RULING #88-19

Modified by Dept of Revenue v. Wrigley

Modified by RR #91-16

PRIVATE LETTER RULING #89-1

Modified by Code Section 12-7-1220

PRIVATE LETTER RULING #89-5

Modified by Code Section 12-7-460

Modified by IL #89-30

PRIVATE LETTER RULING #89-6

Modified by RR #93-4

PRIVATE LETTER RULING #89-7

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #89-9

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #89-10

Modified by RR #93-8

PRIVATE LETTER RULING #89-13

Modified by Code Section 12-7-340

Superseded by IL #90-30

PRIVATE LETTER RULING #89-19

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #90-2

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #90-11

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #90-14

Modified by Code Section 12-36-2120(19)

PRIVATE LETTER RULING #91-2

Modified by Code Sections 12-7-1245 & 12-37-220(B)(32)

PRIVATE LETTER RULING #91-3

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #92-7

Modified by RR #95-5

SC TECHNICAL ADVICE MEMORANDA

TECHNICAL ADVICE MEMORANDUM #87-2

Superseded by TAM #87-14

TECHNICAL ADVICE MEMORANDUM #87-3

Modified by TAM #89-5

TECHNICAL ADVICE MEMORANDUM #87-8

Superseded by Code Sections 12-19-100 & 12-19-110

TECHNICAL ADVICE MEMORANDUM # 87-9

Modified by Code Section 12-54-85

TECHNICAL ADVICE MEMORANDUM #87-11

Obsolete

TECHNICAL ADVICE MEMORANDUM #87-14

Superseding TAM #87-2

TECHNICAL ADVICE MEMORANDUM #88-2

Modified by Code Section 12-9-310

TECHNICAL ADVICE MEMORANDUM #88-5

Obsolete

TECHNICAL ADVICE MEMORANDUM #88-7

Superseded by RR #92-14

TECHNICAL ADVICE MEMORANDUM #89-3

Modified by Code Section 12-54-85

TECHNICAL ADVICE MEMORANDUM #89-4

Modified by Code Section 12-27-1510

Modified by RP #94-3

TECHNICAL ADVICE MEMORANDUM #89-5

Modifying TAM #87-3

TECHNICAL ADVICE MEMORANDUM #89-7

Superseded by IL #94-23

TECHNICAL ADVICE MEMORANDUM #89-14

Modified by Code Section 12-7-1250

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 #90-11
Modified by Code Section 12-21-2575

TECHNICAL ADVICE MEMORANDUM #91-1
Modified by Code Section 12-54-50

TECHNICAL ADVICE MEMORANDUM #93-1
Superseded by RR #95-17

SC INFORMATION LETTERS

INFORMATION LETTER #87-3

Modified by IL #92-18

INFORMATION LETTER #88-7

Superseded by RR #91-15

INFORMATION LETTER #88-8

Modified by Code Section 12-36-2120(25)

INFORMATION LETTER #88-10

Superseded by IL #94-31

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 #89-18

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 #89-35

Modified by Code Section 12-36-2120

INFORMATION LETTER #90-3

Modifying IL #89-27

INFORMATION LETTER #90-6

Superseding RR #89-20

Superseding IL #89-19

INFORMATION LETTER #90-9

Superseded by IL #93-26

Modified by IL #92-1

Superseding IL #88-16
Superseding PLR #88-6

INFORMATION LETTER #90-20

Modified by Code Section 12-9-390

INFORMATION LETTER #90-23

Modified by Code Sections 4-9-195 and 5-21-140

INFORMATION LETTER #90-24

Modified by Code Section 12-36-510

INFORMATION LETTER #90-28

Superseded by RP #91-5

Superseded by RP #90-3

INFORMATION LETTER #90-29

Modified by IL #92-19

INFORMATION LETTER #90-30

Superseding PLR #89-13

INFORMATION LETTER #90-31

Obsolete

See Code Section 12-36-2110

INFORMATION LETTER #90-37

Obsolete

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

Superseded by IL #94-6
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 #91-26

Modified by IL #92-25

INFORMATION LETTER #91-27

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

INFORMATION LETTER #92-1

Modifying PLR #88-6
Superseding IL #91-5
Superseding IL #91-4
Modifying IL #90-9
Modifying IL #89-13
Modifying IL #88-16

INFORMATION LETTER #92-7

Superseded by IL #94-4
Superseding IL #91-27
Superseding IL #91-13

INFORMATION LETTER #92-14

Modified by Code Section 12-7-1245

INFORMATION LETTER #92-16

Modified by Code Section 12-9-310(A)

INFORMATION LETTER #92-18

Modifying IL #87-3

INFORMATION LETTER #92-19

Modifying IL #90-29

INFORMATION LETTER #92-20

Superseded by IL #93-9

INFORMATION LETTER #92-22

Obsolete

INFORMATION LETTER #92-25

Modifying IL #91-26

INFORMATION LETTER #93-9

Modified by Code Section 12-4-335

Superseding IL #92-20

INFORMATION LETTER #93-16

Modified by Code Section 12-9-390

INFORMATION LETTER #93-18

Modifying RR #90-3

INFORMATION LETTER #93-20

Superseded by IL #94-5

INFORMATION LETTER #93-26

Superseded by IL #95-9

Superseding IL #90-9

INFORMATION LETTER #93-28

Modifying RR #92-15

INFORMATION LETTER #94-1

Modified by Code Section 12-7-1220

INFORMATION LETTER #94-3

Superseded by RR #94-9

INFORMATION LETTER #94-4

Superseded by IL #94-34

Superseding IL #92-7

INFORMATION LETTER #94-5

Superseded by RP #96-1

Superseding IL #93-20

INFORMATION LETTER #94-6

Superseding IL #91-11

INFORMATION LETTER #94-12

Superseded by IL #96-7

INFORMATION LETTER #94-13

Superseded by IL #95-11

INFORMATION LETTER #94-23

Superseded by RR #95-5

Superseding TAM #89-7

INFORMATION LETTER #94-29

Superseded by IL #96-13

INFORMATION LETTER #94-31

Superseding RR #88-6

Superseding IL #88-10

INFORMATION LETTER #94-34

Superseded by IL #95-27

Superseding IL #94-4

INFORMATION LETTER #95-9

Superseding IL #93-26

INFORMATION LETTER #95-10

Superseded by IL #95-11

INFORMATION LETTER #95-11

Superseding IL #95-10

Superseding IL #94-13

Superseding RP #94-2

INFORMATION LETTER #95-22

Superseded by RR #96-6

INFORMATION LETTER #95-23

Superseded by RR #96-6

INFORMATION LETTER #95-24

Superseded by IL #97-8

INFORMATION LETTER #95-27

Superseded by IL #97-1

Superseding IL #94-34

INFORMATION LETTER #96-2

Superseded by IL #96-12

INFORMATION LETTER #96-3

Superseding RR #94-5

INFORMATION LETTER #96-5

Superseded by RP #96-2

INFORMATION LETTER #96-7

Superseding IL #94-12

INFORMATION LETTER #96-12

Superseding IL #96-2

INFORMATION LETTER #96-13

Superseding IL #94-29

INFORMATION LETTER #96-15
Superseded by IL #96-25

INFORMATION LETTER #96-25
Superseding IL #96-15

INFORMATION LETTER #97-1
Superseding IL #95-27

INFORMATION LETTER #97-8
Superseding IL #95-24

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 #98-6
<u>Commission Decision Index</u>	IL #95-5
<u>Interest Rate for Under/Over Payments</u>	IL #98-4
<u>Interest Rate for Deferred Tax Liability - Disc's</u>	IL #97-9

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.

Motor Vehicles, Trailers, Semitrailers and Pole Trailers:

IL #95-8
IL #93-30
IL #93-25
IL #92-26
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