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SC INFORMATION LETTER #94-38

SUBJECT: Citator - South Carolina Policy Documents

DATE: December 31, 1994

SUPERSEDES: SC Information Letter #94-27

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1993)
SC Revenue Procedure #94-1

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 December 31, 1994. This list of policy documents provides assistance in determining what effect current law and new policy documents 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, number of policy documents, and the number of activities which might affect a policy document, 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 803-737-4439.

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

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 current law and 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 December 31, 1994. 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.