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SC INFORMATION LETTER #91-1

TO:

Vicki J. Ringer

Public Information Director

FROM:

Deana West, Tax Analyst

Tax Policy and Appeals Department

DATE:

January 2, 1991

SUBJECT:

Policy Document Index

REFERENCE:

N/A

AUTHORITY:

S. C. Code Ann. Section 12-3-140 (1976)

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 questions from within the Commission which are <u>not</u> related to

a specific set of facts.

The index of South Carolina Revenue Rulings, Revenue Procedures, Private Letter Rulings, Technical Advice Memorandum, and Information Letters issued by the Commission from 1987 to December 31, 1990 is now available.

A copy of this index is attached. Additional copies may be obtained by calling the Tax Commission's Administrative Section at 803-737-4405.