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SC INFORMATION LETTER #92-23

TO: Vicki J. Ringer  
Public Information Director

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

DATE: July 9, 1992

SUBJECT: Policy Document Index

REFERENCE: N/A

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 questions from within the Commission which are not 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 June 30, 1992 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.

## POLICY DOCUMENT INDEX

Attached is an index of policy documents from 1987 to June 30, 1992.

Five types of documents are indexed and abbreviated as follows:

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

The documents are indexed under 5 major categories as follows:

1. ADMINISTRATIVE
2. INCOME TAXES
3. MISCELLANEOUS TAXES:

|                             |                              |
|-----------------------------|------------------------------|
| Admissions Tax              | Estate and Gift Taxes        |
| Annual Reports and Licenses | Gasoline, Motor Oil, Hwy Use |
| Beer and Wine Tax           | Other Items                  |
| Bingo                       | Retail/Business License      |
| Coin Operated Devices       | Soft Drink Tax               |
| Documentary Tax             | Waste Disposal Tax           |
| Electric Power Tax          |                              |
4. PROPERTY TAXES
5. SALES, USE, ACCOMMODATIONS & CASUAL EXCISE TAXES