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

SC INFORMATION LETTER #93-2

TO: Vicki Ringer
Public Information Director

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

DATE: January 4, 1993

SUBJECT: Citator - South Carolina Policy Documents

SUPERSEDES: SC Information Letter #92-13

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 December 31, 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.

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 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 Tax Commission's Policy Department at 803-737-4439.

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 a quarterly basis.

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