SC INFORMATION LETTER #06-21

SUBJECT: Citator of SC Advisory Opinions

DATE: September 29, 2006

SUPERSEDES: SC Information Letter #06-7

SC Revenue Procedure #05-2

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

A citator of advisory opinions issued by the Department from 1987 to September 30, 2006 is available. This citator provides assistance in determining what effect new advisory opinions have on those previously published to the best of our knowledge. It does not include the effect new laws, regulations, or court decisions have on previously issued advisory opinions; it should not be relied on as a substitute for researching original sources of authority.

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

A copy of the citator is attached.
CITATOR of ADVISORY OPINIONS

Attached is a citator that provides assistance in determining what effect new advisory opinions have on those previously published. It will generally be revised and issued on a quarterly basis.

Advisory Opinions are abbreviated and indexed as follows:
RR - Revenue Ruling
TRR - Temporary Revenue Ruling
RP - Revenue Procedure
TRP - Temporary Revenue Procedure
PLR - Private Letter Ruling
TAM - Technical Advice Memorandum
IL - Information Letter

From January 1, 2000 through December 31, 2002, the Department issued advisory opinions under names different than listed above. They were referred to as:
RAB - Revenue Advisory Bulletin
TRAB - Temporary Revenue Advisory Bulletin
RPB - Revenue Procedural Bulletin
TRPB - Temporary Revenue Procedural Bulletin
PRO - Private Revenue Opinion
RIB - Revenue Informational Bulletin

The citator is organized by type of advisory opinion and lists each one effected in chronological order by year of issuance. Advisory opinions that are not listed in the citator are not obsolete, modified, or superseded, to the best of our knowledge. Certain advisory opinions contain information that is updated on a periodic basis, such as per capita income figures and county rankings used for certain credits. Advisory opinions announcing this information are not reflected in the citator as modified, superseded, or obsolete since they remain effective for the periods they cover. Please see the advisory opinion index to locate the appropriate advisory opinion.

A definition of the terms used in the citator to describe effected advisory opinions are as follows:

**Modified by** - The boldfaced advisory opinion has been changed in part. This term is commonly used to identify advisory opinions which have been changed in part by another advisory opinion.
Modifying - The boldfaced advisory opinion changes in part a previously issued advisory opinion.

Obsolete - The boldfaced advisory opinion has been withdrawn or is no longer valid.

Superseded by - The boldfaced advisory opinion has been replaced by a subsequent advisory opinion.

Superseding - The boldfaced advisory opinion is replacing a previously issued advisory opinion.

The Advisory Opinion Index and Interest Rate of Underpayments and Overpayments are issued quarterly and contain information of a cumulative nature. Exhibit 1 contains the most recently issued information on these topics. Information Letters issued previously remain valid for the periods they cover.
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
Superseded by RR #99-5

REVENUE RULING #87-6
Modified by RR #91-15
Superseding RR #87-4

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 #88-12
Obsolete

REVENUE RULING #89-1
Obsolete

REVENUE RULING #89-9
Superseded by RP #95-5

(Revised 9/29/06)
REVENUE RULING #89-12
   Obsolete

REVENUE RULING #89-13
   Obsolete

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 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
   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
REVENUE RULING #90-7
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
Modifying TAM #90-8
Modifying TAM #90-7

REVENUE RULING #90-11
Superseded by RR #91-17

REVENUE RULING #91-1
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 #91-8
Modified by RR #04-7

REVENUE RULING #91-10
Obsolete

REVENUE RULING #91-13
Superseded by RR #04-7

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
  Modified by RR #05-16
  Superseding IL #91-13
  Superseding RR #90-11

REVENUE RULING #92-1
  Modifying IL #91-17
  Modifying IL #91-10
  Modifying RR #90-7

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  Superseded by RR #95-6

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  Superseded by RR #92-14

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  Superseding RR #92-7
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REVENUE RULING #92-15
  Modified by IL #93-28

REVENUE RULING #93-3
  Superseded by RR #97-9
REVENUE RULING #93-4
Superseded by RR #05-13
Modifying PLR #89-6

REVENUE RULING #93-6
Superseded by RR #05-12

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Superseding RR #91-16

REVENUE RULING #93-12
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REVENUE RULING #94-5
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Superseding RR #95-7

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Superseding RR #90-9

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Superseded by RR #99-8

REVENUE RULING #96-8
Superseded by RR #97-20

REVENUE RULING #96-9
Modified by RR #05-16

REVENUE RULING #97-3
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REVENUE RULING #97-20
Superseding RR #96-8

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Superseded by RP #95-3

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<th>Revenue Procedure</th>
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<td>#97-2</td>
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<td>Superseding RP #94-1</td>
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<td>#98-1</td>
<td>Modified by RR #05-11</td>
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<td>Superseded by RPB #02-5</td>
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<td>#98-4</td>
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<td>#99-1</td>
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<td>#99-4</td>
<td>Superseded by RPB #02-3</td>
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<td>Superseding RP #97-8</td>
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<td>#03-1</td>
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<td>Superseding RPB #02-3</td>
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<td>#03-2</td>
<td>Superseding TRP #03-2</td>
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Superseded by RP #03-6  
Superseding RPB #01-7

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INFORMATION LETTER #89-20
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INFORMATION LETTER #89-22
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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.

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