



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #22-6

SUBJECT: Citator of SC Advisory Opinions

DATE: March 31, 2022

SUPERSEDES: SC Information Letter #22-1

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2014)
SC Revenue Procedure #09-3

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 through March 31, 2022 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 Susan Shumpert in the Department's Policy Division at 803-898-5144.

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 is issued quarterly and contains information of a cumulative nature. Exhibit 1 contains the most recently issued information. Information Letters issued previously remain valid for the periods they cover.

REMINDER: Advisory opinion indexes (both an alphabetical index by tax type and a chronological index) are on the Department's website at: www.dor.sc.gov.

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 #19-11

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

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
Superseded by RAB #02-6
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
Superseded by RR #16-4
Superseding TAM #90-8

REVENUE RULING #91-15
Modified by RR #16-2
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
Superseded by RR #09-9
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

REVENUE RULING #92-3

Superseded by RR #95-6

REVENUE RULING #92-7

Superseded by RR #92-14

REVENUE RULING #92-9

Modified by RP #17-1
Modified by TRP #17-1

REVENUE RULING #92-10

Superseded by RR #20-1
Modified by RR #93-13

REVENUE RULING #92-11

Superseded by RR #94-2

REVENUE RULING #92-12

Superseded by RR #08-7

REVENUE RULING #92-14

Superseding RR #92-7
Superseding TAM #88-7

REVENUE RULING #92-15

Modified by IL #93-28

REVENUE RULING #93-2

Superseded by RR #18-6

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

Reinstated by RR #11-1 effective 9/1/2011
Superseded by RR #05-12

REVENUE RULING #93-8
Superseded by RR #08-9

REVENUE RULING #93-10
Superseded by RR #97-15
Superseding RR #91-16

REVENUE RULING #93-12
Superseded by RR #94-9

REVENUE RULING #93-13
Modifying RR #92-10

REVENUE RULING #94-2
Superseding RR #92-11

REVENUE RULING #94-5
Superseded by IL #96-3

REVENUE RULING #94-6
Superseded by RR #94-10

REVENUE RULING #94-9
Superseded by RR #21-13
Superseding RR #93-12
Superseding IL #94-3

REVENUE RULING #94-10
Superseding RR #94-6

REVENUE RULING #95-5
Superseding IL #94-23
Modifying PLR #92-7

REVENUE RULING #95-6
Superseding RR #92-3

REVENUE RULING #95-7
Superseded by RR #95-13

REVENUE RULING #95-12
Superseded by RR #04-13

REVENUE RULING #95-13
Superseding RR #95-7

REVENUE RULING #95-14

Obsolete

REVENUE RULING #95-15

Modified by IL #98-20

REVENUE RULING #95-17

Superseding TAM #93-1

REVENUE RULING #96-2

Superseded by RR #16-4

Superseding RR #90-9

REVENUE RULING #96-3

Modified by RR #12-1

REVENUE RULING #96-6

Obsolete

REVENUE RULING #96-7

Superseded by RR #99-8

REVENUE RULING #96-8

Superseded by RR #97-20

REVENUE RULING #96-9

Superseded by RR #09-9

Modified by RR #05-16

REVENUE RULING #96-11

Superseded by RR #18-8

REVENUE RULING #97-1

Superseded by RR #08-10

REVENUE RULING #97-3

Superseded by RR #98-21

Superseding RR #89-17

Superseding RR #88-2

REVENUE RULING #97-4

Obsolete

REVENUE RULING #97-5

Superseded by RR #18-1

REVENUE RULING #97-6
Superseded by RR #13-3

REVENUE RULING #97-9
Superseding RR #93-3

REVENUE RULING #97-11
Superseded by RR #99-13

REVENUE RULING #97-12
Modified by RR #05-3

REVENUE RULING #97-14
Superseded by RR #13-1

REVENUE RULING #97-15
Superseding RR #93-10
Superseding RR #91-16

REVENUE RULING #97-18
Obsolete

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

REVENUE RULING #97-22
Superseding RR #98-5

REVENUE RULING #97-23
Superseded by RR #04-4

REVENUE RULING #98-3
Modified by RR #08-1

REVENUE RULING #98-4
Superseded by RR #09-6

REVENUE RULING #98-5
Superseding RR #97-22

REVENUE RULING #98-6
Obsolete

REVENUE RULING #98-15
Superseded by RR #99-9

REVENUE RULING #98-16
Superseded by RAB #01-2

REVENUE RULING #98-20
Superseded by RR #18-3

REVENUE RULING #98-21
Superseded by RR #14-5
Superseding RR #97-3
Superseding RR #89-17
Superseding RR #88-2

REVENUE RULING #98-22
Obsolete

REVENUE RULING #99-4
Superseded by TRAB #00-1

REVENUE RULING #99-5
Modified by RR #19-11
Superseding RR #87-5
Superseding IL #87-2

REVENUE RULING #99-6
Superseded by RR #18-8

REVENUE RULING #99-7
Modified by IL #99-14

REVENUE RULING #99-8
Superseded by RAB #02-3
Superseding RR #96-7
Superseding IL #94-6
Superseding IL #91-11
Superseding IL #88-11

REVENUE RULING #99-9
Superseding RR #98-15

REVENUE RULING #99-13
Superseding RR #97-8
Superseded by RR #14-3

REVENUE RULING #03-1
Superseded by RR #19-8

REVENUE RULING #03-2
Superseded by RR #10-2

REVENUE RULING #03-4
Superseded by RR #16-11

REVENUE RULING #03-5
Modified by RR #12-1
Reinstated by RR #11-2 effective 9/1/2011
Superseded by RR #05-13

REVENUE RULING #03-6
Superseded by RR #09-10

REVENUE RULING #04-1
Superseded by RR #09-2

REVENUE RULING #04-3
Superseded by RP #11-1

REVENUE RULING #04-4
Superseding RR #97-23

REVENUE RULING #04-6
Superseded by RR #15-3

REVENUE RULING #04-7
Superseding RR #91-13
Modifying RR #91-8
Superseding PLR #94-7

REVENUE RULING #04-8
Superseded by RR #10-1

REVENUE RULING #04-10
Superseded by RR #18-4

REVENUE RULING #04-12
Superseded by RR #16-10

REVENUE RULING #04-13
Superseded by RR #08-8
Superseding RR #95-12

REVENUE RULING #04-15
Superseded by RR #06-8

REVENUE RULING #05-2
Superseding TRR #05-2

REVENUE RULING #05-3
Modifying RR #97-12

REVENUE RULING #05-4
Superseded by RR #18-1
Superseding IL #93-25

REVENUE RULING #05-6
Superseded by RR #14-7

REVENUE RULING #05-7
Superseded by RR #08-12

REVENUE RULING #05-9
Superseded by RR #10-7
Superseding RAB #02-4

REVENUE RULING #05-10
Superseded by RR #10-8
Superseding RAB #02-5

REVENUE RULING #05-11
Modifying RP #98-1

REVENUE RULING #05-12
Superseded by RR #06-9
Superseding RR #93-6

REVENUE RULING #05-13
Superseded by RR #11-2
Superseding RR #03-5
Superseding RR #93-4

REVENUE RULING #05-15
Superseding TRR #05-15

REVENUE RULING #05-16

Superseded by RR #18-15

Modified by RR #09-9

Modifying RR #96-9

Modifying RR #91-17

REVENUE RULING #05-17

Superseded by TRR #07-2

REVENUE RULING #05-20

Superseded by RR #16-12

REVENUE RULING #06-2

Superseded by RR #07-5

REVENUE RULING #06-3

Superseded by RR #18-6

REVENUE RULING #06-4

Superseding RAB #02-2

REVENUE RULING #06-5

Superseded by RR #07-4

Superseding TRR #06-5

REVENUE RULING #06-6

Superseded by RR #18-5

REVENUE RULING #06-8

Superseded by RR #17-2

Modified by RR #16-5

Superseding RR #04-15

REVENUE RULING #06-9

Superseded by RR #11-1

Superseding RR #05-12

REVENUE RULING #06-12

Superseded by RR #08-2

REVENUE RULING #07-1

Modifying IL #06-1

REVENUE RULING #07-2
Modified by RR #19-11
Superseding TRR #07-2

REVENUE RULING #07-3
Superseded by RR #14-4

REVENUE RULING #07-4
Superseding TRR #07-4
Superseding RR #06-5

REVENUE RULING #07-5
Superseded by RR #08-6
Superseding RR #06-2

REVENUE RULING #08-1
Modifying RR #98-3

REVENUE RULING #08-2
Modified by RR #21-15
Superseding RR #06-12

REVENUE RULING #08-5
Superseded by RR #16-9

REVENUE RULING #08-6
Superseded by RR #16-6
Superseding RR #07-5

REVENUE RULING #08-7
Superseded by RR #18-11
Superseding RR #92-12

REVENUE RULING #08-8
Superseded by RR20-1
Superseding RR #04-13

REVENUE RULING #08-9
Superseding RR #93-8

REVENUE RULING #08-10
Superseded by RR #18-12
Superseding RR #97-1

REVENUE RULING #08-12

Superseding RR #05-7

REVENUE RULING #09-1

Superseded by RR #13-2

Superseding RAB #02-3

REVENUE RULING #09-2

Superseded by RR #13-2

Superseding RR #04-1

REVENUE RULING #09-3

Superseding RAB #00-1

REVENUE RULING #09-5

Superseded by #19-10

Superseding RAB #01-5

REVENUE RULING #09-6

Superseding RR #98-4

REVENUE RULING #09-9

Superseded by RR #18-15

Superseding RR #96-9

Superseding RR #91-17

Modifying RR #05-16

REVENUE RULING #09-10

Superseding RR #03-6

REVENUE RULING #09-13

Superseding RAB #02-6

REVENUE RULING #09-14

Superseded by RR #10-9

REVENUE RULING #09-16

Superseding TAM #89-16

REVENUE RULING #10-1

Superseded by RR #12-3

Superseding RR #04-8

REVENUE RULING #10-2

Modified by RR #11-3

Superseding RR #03-2

REVENUE RULING #10-4

Superseding TRR #10-4

REVENUE RULING #10-5

Superseded by RR #21-10

Superseding TRR #10-5

Superseding IL #09-21

REVENUE RULING #10-6

Superseded by RR #18-1

REVENUE RULING #10-7

Superseded by RR #19-4

Superseding RR #05-9

REVENUE RULING #10-8

Superseded by RR #19-4

Superseding RR #05-10

REVENUE RULING #10-9

Superseding RR #09-14

REVENUE RULING #11-1

Superseding RR #06-9

Reinstating RR #93-6 effective 9/1/2011

REVENUE RULING #11-2

Modified by RR #12-1

Superseding RR #05-13

Reinstating RR #03-5 effective 9/1/2011

REVENUE RULING #11-3

Modifying RR #10-2

REVENUE RULING #12-1

Modifying RR #11-2

Modifying RR #03-5

Modifying RR #96-3

REVENUE RULING #12-3

Superseding RR #10-1

REVENUE RULING #13-1
Superseding RR #97-14

REVENUE RULING #13-2
Superseded by RR #15-11
Superseding RR #09-1
Superseding RR #09-2
Superseding IL #03-25

REVENUE RULING #13-3
Superseding RR #97-6

REVENUE RULING #13-4
Superseding RAB #02-1

REVENUE RULING #14-1
Superseded by RR #14-8
Superseded by TRR #14-8

REVENUE RULING #14-3
Superseding RR #99-13

REVENUE RULING #14-4
Superseding RR #07-3

REVENUE RULING #14-5
Superseding RR #98-21

REVENUE RULING #14-7
Superseding RR #05-6

REVENUE RULING #14-8
Superseding TRR #14-8
Superseding RR #14-1

REVENUE RULING #15-3
Superseded by RR #17-5
Superseding RR #04-6

REVENUE RULING #15-7
Modified by IL #21-13

REVENUE RULING #15-11
Superseded by RR #19-7
Superseding RR #13-2

REVENUE RULING #15-12

Modified by IL #21-13

REVENUE RULING #15-13

Superseding RPB #02-2

REVENUE RULING #16-1

Superseded by RR #18-2

REVENUE RULING #16-2

Modifying RR #91-15

REVENUE RULING #16-4

Superseding RR #96-2

Superseding RR #91-14

Superseding TAM #90-7

REVENUE RULING #16-5

Modifying RR # 06-8

REVENUE RULING #16-6

Superseded by RR #18-9

Superseding RR #08-6

REVENUE RULING #16-7

Superseding TAM #89-22

REVENUE RULING #16-9

Superseded by RR #18-10

Superseding RR #08-5

REVENUE RULING #16-10

Superseding RR #04-12

REVENUE RULING #16-11

Superseding RR #03-4

REVENUE RULING #16-12

Superseding RR #05-20

REVENUE RULING #17-2

Superseding RR #06-8

REVENUE RULING #17-5

Superseding RR#15-3

REVENUE RULING #18-1
Superseding RR #10-6
Superseding RR #05-4
Superseding RAB #00-3
Superseding RR #97-5

REVENUE RULING #18-2
Superseding RR #16-1

REVENUE RULING #18-3
Superseding RR #98-20

REVENUE RULING #18-4
Superseding RR #04-10

REVENUE RULING #18-5
Superseding RR #06-6

REVENUE RULING #18-6
Superseding RR #06-3
Superseding RR #93-2

REVENUE RULING #18-8
Superseding RR #96-11
Superseding RR #99-6

REVENUE RULING #18-9
Superseding RR #16-6

REVENUE RULING #18-10
Superseding RR #16-9

REVENUE RULING #18-11
Superseding RR #08-7

REVENUE RULING #18-12
Superseding RR #08-10

REVENUE RULING #18-14
Modifies RR #14-4
Superseding RAB #01-7

REVENUE RULING #18-15
Superseding RR #09-9
Superseding RR #05-16

REVENUE RULING #19-3
Superseded by RR #22-1

REVENUE RULING #19-4
Superseding RR #10-7
Superseding RR #10-8

REVENUE RULING #19-7
Superseding RR #15-11

REVENUE RULING #19-8
Superseding RR #03-1

REVENUE RULING #19-10
Superseding RR #09-5

REVENUE RULING #19-11
Modifying RR #99-5
Modifying RR #07-2
Superseding RR #87-5

REVENUE RULING #20-1
Modified by RR #21-8
Superseding RR #08-8
Superseding RR #92-10

REVENUE RULING #20-3
Superseded by #IL21-12
Modified by IL #20-35

REVENUE RULING #21-1
Superseded by RR #21-5

REVENUE RULING #21-4
Modified by IL #21-16
Superseding IL #19-10

REVENUE RULING #21-5
Superseding RR #21-1

REVENUE RULING #21-8
Modifying RR #RR20-1

REVENUE RULING #21-10
Superseding RR #10-5

REVENUE RULING #21-13

Superseding IL #97-23

Superseding RR #94-9

REVENUE RULING #21-15

Modifying RR #08-2

REVENUE RULING #22-1

Superseding RR #19-3

SC TEMPORARY REVENUE RULINGS

TEMPORARY REVENUE RULING #05-2

Superseded by RR #05-2

TEMPORARY REVENUE RULING #05-15

Superseded by RR #05-15

TEMPORARY REVENUE RULING #06-5

Superseded by RR #06-5

TEMPORARY REVENUE RULING #07-2

Superseded by RR #07-2

Superseding RR #05-17

TEMPORARY REVENUE RULING #07-4

Superseded by RR #07-4

TEMPORARY REVENUE RULING #10-4

Superseded by RR #10-4

TEMPORARY REVENUE RULING #10-5

Superseded by RR #10-5

TEMPORARY REVENUE RULING #14-8

Superseded by RR #14-8

Superseding RR #14-1

SC REVENUE ADVISORY BULLETINS

REVENUE ADVISORY BULLETIN #00-1

Superseded by RR #09-3
Superseding TRAB #00-1

REVENUE ADVISORY BULLETIN #00-3

Superseded by RR #18-1

REVENUE ADVISORY BULLETIN #00-5

Superseding TRAB #00-5

REVENUE ADVISORY BULLETIN #00-8

Obsolete

REVENUE ADVISORY BULLETIN #00-9

Obsolete

REVENUE ADVISORY BULLETIN #01-2

Superseding RR #98-16

REVENUE ADVISORY BULLETIN #01-3

Superseded by RAB #02-4

REVENUE ADVISORY BULLETIN #01-4

Superseded by RAB #02-5

REVENUE ADVISORY BULLETIN #01-5

Superseded by RR #09-5

REVENUE ADVISORY BULLETIN #01-7

Superseded by RR #18-14

REVENUE ADVISORY BULLETIN #02-1

Superseded by RR #13-4

REVENUE ADVISORY BULLETIN #02-2

Superseded by RR #06-4
Superseding IL #98-18

REVENUE ADVISORY BULLETIN #02-3

Superseded by RR #09-1
Superseding RR #99-8

REVENUE ADVISORY BULLETIN #02-4

Superseded by RR #05-9

Superseding RAB #01-3

REVENUE ADVISORY BULLETIN #02-5

Superseded by RR #05-10

Superseding RAB #01-4

REVENUE ADVISORY BULLETIN #02-6

Superseded by RR #09-13

Superseding RR #90-3

SC TEMPORARY REVENUE ADVISORY BULLETINS

TEMPORARY REVENUE ADVISORY BULLETIN #00-1

Superseded by RAB #00-1

Superseding RR #99-4

TEMPORARY REVENUE ADVISORY BULLETIN #00-5

Superseded by RAB #00-5

SC REVENUE PROCEDURES

REVENUE PROCEDURE #87-1

Superseded by RP #93-6

REVENUE PROCEDURE #87-2

Superseded by RP #93-1

REVENUE PROCEDURE #87-3

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REVENUE PROCEDURE #15-1

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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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