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 #25-18

SUBJECT: Citator of SC Advisory Opinions

DATE: October 1, 2025

SUPERSEDES: SC Information Letter #25-13

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 September 30, 2025, 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 the Department's Tax Policy Services Division at Policy@dor.sc.gov.

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 RULIING #91-18
Modified by RR #24-4

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 #97-7
Modified by RR #22-5

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
Superseded by RR #25-5
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 #05-1
Superseded by RR #22-12

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 #05-5
Superseded by RR #25-5

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 #05-14
Modified by RR #24-4

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
Superseded by RR #25-5
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
Superseded by RR #24-3
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
Superseded by IL #25-10
Modified by IL #24-10
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
Superseded by IL #25-10
Modified by IL #24-10
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
Modified by IL #22-8
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 #15-8
Superseded by RR #25-1

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
Superseded by RR #24-1
Superseding RR#15-3

REVENUE RULING #18-1
Modified by RR #23-3 (Questions 4, 31, 32, 33)
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
Superseded by RR #22-7
Superseding RR #08-7

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

REVENUE RULING #18-13
Superseded by RR #22-13

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

REVENUE RULING #18-15
Superseded by RR #22-8
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
Superseded by RR #25-5
Modifying RR #99-5
Modifying RR #07-2
Superseding RR #87-5

REVENUE RULING #20-1
Superseded by RR #22-6
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
Superseded by RR #24-5
(For tax yrs beginning on/or after 1/1/2023)
Superseding RR #10-5

REVENUE RULING #21-13
Superseded by RR #22-11
Superseding IL #97-23
Superseding RR #94-9

REVENUE RULING #21-15
Modified by RR #22-5 (Questions 25 & 26)
Modifying RR #08-2

REVENUE RULING #22-1
Superseding RR #19-3

REVENUE RULING #22-2
Superseding IL #18-10

REVENUE RULING #22-5
Modifying RR #21-15 (Questions 25 & 26)
Modifying RR #97-7

REVENUE RULING #22-6
Superseding RR #20-1

REVENUE RULING #22-7
Superseding RR #18-11

REVENUE RULING #22-8
Superseding RR #18-15

REVENUE RULING #22-11
Superseding RR #21-13

REVENUE RULING #22-12
Superseding RR #05-1

REVENUE RUING #22-13
Superseding RR #18-13

REVENUE RULING #23-4
Superseded by RR #25-6

REVENUE RULING #23-3
Superseding RR #00-03
Modifies RR #18-1

REVENUE RULING #24-1
Superseding RR #17-5
Superseding RP #15-1
Superseding All Previous Deed
Recording Fee Manuals

REVENUR RULING #24-3
Superseding RR #09-3

REVENUE RULING #24-4
Modifying PLR #91-5,
RR #91-18, and RR #05-14

REVENUE RULING #24-5
Superseding RR #21-10
(For tax yrs beginning on/or after 1/1/2023)

REVENUE RULING #25-1
Superseding RR #15-8

REVENUE RULING #25-2
Modifies IL #22-17

REVENUE RULING #25-5
Superseding RR #19-11
Superseding RR #07-2
Superseding RR #05-5
Superseding RR #99-5

REVENUE RULING #25-6
Superseding RR #23-4

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 #23-3
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 PROCEDURE

REVENUE PROCEDURE #87-1
Superseded by RP #93-6

REVENUE PROCEDURE #87-2
Superseded by RP #93-1

REVENUE PROCEDURE #87-3
Superseded by RP #97-1
Superseded by RP #93-6
Modified by RP #91-3

REVENUE PROCEDURE #88-1
Superseded by RP #91-6

REVENUE PROCEDURE #89-1
Superseded by RP #95-5

REVENUE PROCEDURE #89-4
Superseded by IL #24-18

REVENUE PROCEDURE #89-5
Superseded by RPB #01-7

REVENUE PROCEDURE #90-2
Superseded by RP #90-4

REVENUE PROCEDURE #90-3
Superseded by RP #91-5
Superseding IL #90-28

REVENUE PROCEDURE #90-4
Superseded by RPB #00-2
Superseding RP #90-2

REVENUE PROCEDURE #91-3
Superseded by RP #93-6
Modifying RP #87-3

REVENUE PROCEDURE #91-5
Superseded by RP #06-1
Superseding RP #90-3
Superseding IL #90-28

REVENUE PROCEDURE #91-6
Superseded by RP #92-3
Superseding RP #88-1

REVENUE PROCEDURE #91-10
Obsolete

REVENUE PROCEDURE #92-1
Superseded by RP #95-3

REVENUE PROCEDURE #92-2
Superseded by RP #96-1

REVENUE PROCEDURE #92-3
Superseded by RP #93-3
Superseding RP #91-6

REVENUE PROCEDURE #92-4
Superseded by RP #11-1

REVENUE PROCEDURE #92-5
Superseded by RP #17-2
Superseded by TRP #17-2

REVENUE PROCEDURE #92-6
Superseded by RP #11-1

REVENUE PROCEDURE #93-1
Superseded by RP #95-2
Superseding RP #87-2

REVENUE PROCEDURE #93-2
Superseded by RP #14-1

REVENUE PROCEDURE #93-3
Superseding RP #92-3

REVENUE PROCEDURE #93-6
Superseded by RP #94-1
Superseding RP #91-3
Superseding RP #87-3
Superseding RP #87-1

REVENUE PROCEDURE #94-1
Superseded by RP #97-8
Superseding RP #93-6

REVENUE PROCEDURE #94-2
Superseded by IL #95-11

REVENUE PROCEDURE #94-3
Modifying TAM #89-4

REVENUE PROCEDURE #95-1
Superseded by RP #98-2

REVENUE PROCEDURE #95-2
Superseded by RP #97-6
Superseding RP #93-1

REVENUE PROCEDURE #95-3
Superseded by RP #95-6
Superseding RP #92-1

REVENUE PROCEDURE #95-4
Superseded by RP #09-1

REVENUE PROCEDURE #95-5
Superseded by RPB#00-3
Superseding RP #89-1
Superseding RR #89-9

REVENUE PROCEDURE #95-6
Superseded by RP #04-1
Superseding RP #95-3

REVENUE PROCEDURE #95-7
Modified by RPB #01-3
Modified by TRPB #01-3

REVENUE PROCEDURE #96-1
Superseded by RPB #01-5
Superseding IL #94-5
Superseding RP #92-2

REVENUE PROCEDURE #96-2
Superseded by RP #08-3
Superseding IL #96-5

REVENUE PROCEDURE #96-3
Superseded by RPB #02-4

REVENUE PROCEDURE #97-1
Superseded by RPB #01-6
Superseding RP #87-3

REVENUE PROCEDURE #97-2
Superseded by RP #99-1

REVENUE PROCEDURE #97-3
Superseded by RP #15-1

REVENUE PROCEDURE #97-6
Superseded by RP #98-3

REVENUE PROCEDURE #97-7
Superseded by RP #14-2

REVENUE PROCEDURE #97-8
Superseded by RP #99-4
Superseding RP #94-1

REVENUE PROCEDURE #98-1
Modified by RR #05-11

REVENUE PROCEDURE #98-2
Superseded by RP #08-2
Superseding RP #95-1

REVENUE PROCEDURE #98-3
Superseded by RPB #02-5
Superseding RP #97-6

REVENUE PROCEDURE #98-4
Obsolete

REVENUE PROCEDURE #99-1
Superseded by RPB #00-1
Superseded by TRPB #00-1
Superseding RP #97-2

REVENUE PROCEDURE #99-2
Superseded by RP #08-3

REVENUE PROCEDURE #99-4
Superseded by RPB #02-3
Superseding RP #97-8

REVENUE PROCEDURE #03-1
Superseded by RP #05-2
Superseding RPB #02-3

REVENUE PROCEDURE #03-2
Superseded by RP #08-3
Superseding TRP #03-2

REVENUE PROCEDURE #03-3
Superseded by RP #03-6
Superseding RPB #01-7

REVENUE PROCEDURE #03-4
Superseded by RP #04-3
Superseding RPB #01-3

REVENUE PROCEDURE #03-5
Superseded by RP #14-3

REVENUE PROCEDURE #03-6
Superseding RP #03-3

REVENUE PROCEDURE #04-1
Superseded by TRP #06-2
Superseding RP #95-6

REVENUE PROCEDURE #04-2
Superseded by RP #18-1

REVENUE PROCEDURE #04-3
Superseded by RP #04-4
Superseding RP #03-4

REVENUE PROCEDURE #04-4
Superseded by RP #13-2
Superseding RP #04-3

REVENUE PROCEDURE #05-2
Superseded by RP #09-3
Superseding RP #03-1

REVENUE PROCEDURE #06-1
Superseding RP #91-5

REVENUE PROCEDURE #06-2
Superseded by RP#20-3
Superseded by RP #20-1
Superseding TRP #06-2

REVENUE PROCEDURE #07-1
Superseded by RP #09-2
Superseding RPB #01-5

REVENUE PROCEDURE #08-1
Superseding RPB #01-11

REVENUE PROCEDURE #08-2
Superseding RP #98-2

REVENUE PROCEDURE #08-3
Superseding RP #03-2
Superseding RPB #02-1
Superseding RP #99-2
Superseding RP #96-2

REVENUE PROCEDURE #08-6
Superseding RPB #02-5

REVENUE PROCEDURE #09-1
Superseded by RP #15-2
Superseding RP #95-4

REVENUE PROCEDURE #09-2
Superseded by RP #20-2
Superseding RP #07-1

REVENUE PROCEDURE #09-3
Superseding RP #05-2

REVENUE PROCEDURE #11-1
Superseding RR #04-3
Superseding RP #92-6
Superseding RP #92-4

REVENUE PROCEDURE #13-1
Superseding RPB #00-3

REVENUE PROCEDURE #13-2
Superseded by RP #24-1
Superseding RP #04-4

REVENUE PROCEDURE #14-1
Superseded by RP #17-1
Superseded by TRP #17-1
Superseding RP #93-2

REVENUE PROCEDURE #14-2
Superseding RP #97-7

REVENUE PROCEDURE #14-3
Superseding RP #03-5

REVENUE PROCEDURE #15-1
Superseded by RR #24-1
Superseding RP #97-3

REVENUE PROCEDURE #15-2
Superseding RP #09-1

REVENUE PROCEDURE 15-3
Superseding RPB #02-4

REVENUE PROCEDURE #17-1
Superseding TRP #17-1
Superseding RP #14-1
Superseding IL #08-27
Modifying RR #92-9

REVENUE PROCEDURE #17-2
Superseding TRP #17-2
Superseding RP #92-5

REVENUE PROCEDURE #18-1
Superseding RP #04-2

REVENUE PROCEDURE #20-1
Superseding RP #06-2

REVENUE PROCEDURE #20-2
Superseding RP #09-2

REVENUE PROCEDURE #20-3
Superseding RP #06-2

REVENUE PROCEDURE #23-1
Superseding RPB #00-2

REVENUE PROCEDURE #24-1
Modified by RP #25-2
Superseding RP #13-2

REVENUE PROCEDURE #25-2
Modifies RP #24-1

SC REVENUE PROCEDURAL BULLETINS

REVENUE PROCEDURAL BULLETIN #00-1
Superseding TRPB #00-1

REVENUE PROCEDURAL BULLETIN #00-2
Superseded by RP #23-1
Superseding RP #90-4

REVENUE PROCEDURAL BULLETIN #00-3
Superseded by RP #13-1
Superseding RP #95-5

REVENUE PROCEDURAL BULLETIN #01-2
Superseding TRPB #01-2

REVENUE PROCEDURAL BULLETIN #01-3
Superseded by RP #03-4
Superseding TRPB #01-3
Modifying RP #95-7

REVENUE PROCEDURAL BULLETIN #01-4
Superseding TRPB #01-4

REVENUE PROCEDURAL BULLETIN #01-5
Superseded by RP #07-1
Superseding RP #96-1

REVENUE PROCEDURAL BULLETIN #01-6
Superseding RP #97-1

REVENUE PROCEDURAL BULLETIN #01-7
Superseded by RP #03-3
Superseding RP #89-5

REVENUE PROCEDURAL BULLETIN #01-8
Superseded by RPB #02-2

REVENUE PROCEDURAL BULLETIN #01-9
Superseding TRPB #01-9

REVENUE PROCEDURAL BULLETIN #01-11
Superseded by RP #08-1

REVENUE PROCEDURAL BULLETIN #02-1
Superseded by RP #08-3
Superseding TRPB #02-1

REVENUE PROCEDURAL BULLETIN #02-2
Superseded by RR #15-13
Superseding RPB #01-8

REVENUE PROCEDURAL BULLETIN #02-3
Superseded by RP #03-1
Superseding RP #99-4

REVENUE PROCEDURAL BULLETIN #02-4
Superseded by RP #15-3
Superseding RP #96-3

REVENUE PROCEDURAL BULLETIN #02-5
Superseded by RP #08-6
Superseding RP #98-3

SC TEMPORARY REVENUE PROCEDURES

TEMORARY REVENUE PROCEDURE #03-2
Superseded by RP #03-2

TEMPORARY REVENUE PROCEDURE #06-2
Superseded by RP #06-2
Superseding RP #04-1

TEMPORARY REVENUE PROCEDURE #17-1
Superseded by RP #17-1
Superseding RP #14-1
Superseding IL #08-27
Modifying RR #92-9

TEMPORARY REVENUE PROCEDURE #17-2
Superseded by RP #17-2
Superseding RP #92-5

SC TEMPORARY REVENUE PROCEDURAL BULLETINS

TEMPORARY REVENUE PROCEDURAL BULLETIN #00-1
Superseded by RPB #00-1

TEMPORARY REVENUE PROCEDURAL BULLETIN #01-2
Superseded by RPB #01-2

TEMPORARY REVENUE PROCEDURAL BULLETIN #01-3
Superseded by RPB #01-3
Modifying RP #95-7

TEMPORARY REVENUE PROCEDURAL BULLETIN #01-4
Superseded by RPB #01-4

TEMPORARY REVENUE PROCEDURAL BULLETIN #01-9
Superseded by RPB #01-9

TEMPORARY REVENUE PROCEDURAL BULLETIN #02-1
Superseded by RPB #02-1

SC PRIVATE LETTER RULINGS

PRIVATE LETTER RULING #87-6
Modified by RR #91-15

PRIVATE LETTER RULING #88-1
Obsolete

PRIVATE LETTER RULING #88-6
Modified by IL #92-1
Superseded by IL #90-9
Superseded by IL #89-13

PRIVATE LETTER RULING #88-19
Modified by RR #91-16

PRIVATE LETTER RULING #89-5
Modified by IL #89-30

PRIVATE LETTER RULING #89-6
Modified by RR #93-4

PRIVATE LETTER RULING #89-10
Modified by RR #93-8

PRIVATE LETTER RULING #89-13
Superseded by IL #90-30

PRIVATE LETTER RULING #91-5
Modified by RR #24-4

PRIVATE LETTER RULING #92-7
Modified by RR #95-5

PRIVATE LETTER RULING #94-7
Superseded by RR #04-7

SC TECHNICAL ADVICE MEMORANDA

TECHNICAL ADVICE MEMORANDUM #87-2
Superseded by TAM #87-14

TECHNICAL ADVICE MEMORANDUM #87-3
Modified by TAM #89-5

TECHNICAL ADVICE MEMORANDUM #87-11
Obsolete

TECHNICAL ADVICE MEMORANDUM #87-14
Superseding TAM #87-2

TECHNICAL ADVICE MEMORANDUM #88-5
Obsolete

TECHNICAL ADVICE MEMORANDUM #88-7
Superseded by RR #92-14

TECHNICAL ADVICE MEMORANDUM #89-4
Modified by RP #94-3

TECHNICAL ADVICE MEMORANDUM #89-5
Modifying TAM #87-3

TECHNICAL ADVICE MEMORANDUM #89-7
Superseded by IL #94-23

TECHNICAL ADVICE MEMORANDUM #89-16
Superseded by RR #09-16

TECHNICAL ADVICE MEMORANDUM #89-22
Superseded by RR #16-7

TECHNICAL ADVICE MEMORANDUM #90-7
Superseded by RR #16-4
Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #90-8
Superseded by RR #91-14
Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #93-1
Superseded by RR #95-17

SC INFORMATION LETTERS

INFORMATION LETTER #87-2
Superseded by RR #99-5

INFORMATION LETTER #87-3
Modified by IL #92-18

INFORMATION LETTER #88-7
Superseded by RR #91-15

INFORMATION LETTER #88-10
Superseded by IL #94-31

INFORMATION LETTER #88-11
Superseded by IL #91-11

INFORMATION LETTER #88-15
Modified by Code Section 12-7-460
Modified by RR #91-1
Modified by IL #89-30

INFORMATION LETTER #88-16
Superseded by IL #90-9

INFORMATION LETTER #88-20
Obsolete

INFORMATION LETTER #89-1
Modified by RR #91-1
Modified by IL #89-30

INFORMATION LETTER #89-13
Modified by IL #92-1
Superseding PLR #88-6

INFORMATION LETTER #89-15
Obsolete

INFORMATION LETTER #89-18
Obsolete

INFORMATION LETTER #89-19
Superseded by IL #90-6
Superseded by RR #89-20

INFORMATION LETTER #89-20
Obsolete

INFORMATION LETTER #89-22
Superseded by RR #90-3
Superseded by RR #89-19
Superseded by RR #89-15

INFORMATION LETTER #89-25
Superseded by RR #91-3

INFORMATION LETTER #89-27
Superseded by IL #98-8

INFORMATION LETTER #89-30
Modified by RR #91-1
Modifying PLR #89-5
Modifying IL #89-1
Modifying IL #88-15

INFORMATION LETTER #89-31
Superseded by IL #24-18

INFORMATION LETTER #90-3
Superseded by IL #98-8

INFORMATION LETTER #90-6
Superseding RR #89-20
Superseding IL #89-19

INFORMATION LETTER #90-9
Superseded by IL #93-26
Modified by IL #92-1
Superseding IL #88-16
Superseding PLR #88-6

INFORMATION LETTER #90-28
Superseded by RP #90-3

INFORMATION LETTER #90-29
Modified by IL #92-19

INFORMATION LETTER #90-30
Superseding PLR #89-13

INFORMATION LETTER #90-31
Obsolete

INFORMATION LETTER #90-37
Obsolete

INFORMATION LETTER #91-4
Superseded by IL #92-1
Superseded by IL #91-5

INFORMATION LETTER #91-5
Superseded by IL #92-1
Superseding IL #91-4

INFORMATION LETTER #91-6
Superseded by IL #91-18

INFORMATION LETTER #91-10
Modified by RR #92-1
Modified by IL #91-17
Modifying RR #90-7

INFORMATION LETTER #91-11
Superseded by IL #94-6
Superseding IL #88-11

INFORMATION LETTER #91-13
Superseded by IL #92-7
Superseded by IL #91-27
Superseded by RR #91-17

INFORMATION LETTER #91-17
Modified by RR #92-1
Modifying IL #91-10
Modifying RR #90-7

INFORMATION LETTER #91-18
Superseding IL #91-6

INFORMATION LETTER #91-26
Modified by IL #92-25

INFORMATION LETTER #91-27
Superseded by IL #92-7
Superseding IL #91-13

INFORMATION LETTER #92-1
Modifying PLR #88-6
Superseding IL #91-5
Superseding IL #91-4
Modifying IL #90-9
Modifying IL #89-13
Modifying IL #88-16

INFORMATION LETTER #92-7
Superseded by IL #94-4
Superseding IL #91-27
Superseding IL #91-13

INFORMATION LETTER #92-18
Modifying IL #87-3

INFORMATION LETTER #92-19
Obsolete

INFORMATION LETTER #92-20
Superseded by IL #93-9

INFORMATION LETTER #92-22
Obsolete

INFORMATION LETTER #92-25
Modifying IL #91-26

INFORMATION LETTER #93-9
Superseding IL #92-20

INFORMATION LETTER #93-18
Modifying RR #90-3

INFORMATION LETTER #93-20
Superseded by IL #94-5

INFORMATION LETTER #93-25
Superseded by RR #05-4

INFORMATION LETTER #93-26
Superseded by IL #95-9
Superseding IL #90-9

INFORMATION LETTER #93-28
Modifying RR #92-15

INFORMATION LETTER #94-3
Superseded by RR #94-9

INFORMATION LETTER #94-4
Superseded by IL #94-34
Superseding IL #92-7

INFORMATION LETTER #94-5
Superseded by RP #96-1
Superseding IL #93-20

INFORMATION LETTER #94-6
Superseded by RR #99-8
Superseding IL #91-11

INFORMATION LETTER #94-12
Superseded by IL #96-7

INFORMATION LETTER #94-13
Superseded by IL #95-11

INFORMATION LETTER #94-23
Superseded by RR #95-5
Superseding TAM #89-7

INFORMATION LETTER #94-29
Superseded by IL #96-13

INFORMATION LETTER #94-31
Superseding RR #88-6
Superseding IL #88-10

INFORMATION LETTER #94-34
Superseded by IL #95-27
Superseding IL #94-4

INFORMATION LETTER #95-9
Superseding IL #98-18
Superseding IL #93-26

INFORMATION LETTER #95-10
Superseded by IL #95-11

INFORMATION LETTER #95-11
Superseding IL #95-10
Superseding IL #94-13
Superseding RP #94-2

INFORMATION LETTER #95-22
Superseded by RR #96-6

INFORMATION LETTER #95-23
Superseded by RR #96-6

INFORMATION LETTER #95-24
Superseded by IL #97-8

INFORMATION LETTER #95-27
Superseded by IL #97-1
Superseding IL #94-34

INFORMATION LETTER #96-2
Superseded by IL #96-12

INFORMATION LETTER #96-3
Superseding RR #94-5

INFORMATION LETTER #96-5
Superseded by RP #96-2

INFORMATION LETTER #96-7
Superseding IL #94-12

INFORMATION LETTER #96-12
Superseding IL #96-2

INFORMATION LETTER #96-13
Superseding IL #94-29

INFORMATION LETTER #96-15
Superseded by IL #96-25

INFORMATION LETTER #96-25
Superseding IL #96-15

INFORMATION LETTER #97-1
Superseded by IL #99-11
Superseding IL #95-27

INFORMATION LETTER #97-8
Obsolete

INFORMATION LETTER #97-23
Superseded by RR #21-13

INFORMATION LETTER #98-3
Superseded by IL #99-20

INFORMATION LETTER #98-8
Superseded by IL #03-2
Superseding IL #90-3
Superseding IL #89-27

INFORMATION LETTER #98-15
Obsolete

INFORMATION LETTER #98-17
Superseded by IL #03-6

INFORMATION LETTER #98-18
Superseded by RAB #02-2
Superseding IL #95-9

INFORMATION LETTER #98-20
Modifying RR #95-15

INFORMATION LETTER #98-25
Superseded by IL #99-9

INFORMATION LETTER #98-26
Obsolete
Modified by RIB #00-19

INFORMATION LETTER #99-9
Superseded by RIB #02-3
Superseding IL #98-25

INFORMATION LETTER #99-11
Superseded by RIB #00-16
Superseding IL #97-1

INFORMATION LETTER #99-14
Modifying RR #99-7

INFORMATION LETTER #99-20
Superseding IL #98-3

INFORMATION LETTER #03-2
Superseding IL #98-8

INFORMATION LETTER #03-6
Superseded by IL #05-13
Superseding IL #98-17

INFORMATION LETTER #03-7
Superseded by IL #03-26
Modified by IL #03-10
Superseding RIB #02-21

INFORMATION LETTER #03-10
Modifying IL #03-7

INFORMATION LETTER #03-25
Superseded by RR #13-2

INFORMATION LETTER #03-26
Superseded by IL #04-9
Superseding IL #03-7

INFORMATION LETTER #03-27
Superseded by IL #04-8

INFORMATION LETTER #04-8
Superseded by IL #04-13
Superseding IL #03-27

INFORMATION LETTER #04-9
Superseded by IL #05-1
Superseding IL #03-26

INFORMATION LETTER #04-13
Superseded by IL #05-16
Superseding IL #04-8

INFORMATION LETTER #04-18
Superseded by IL #04-24
Modified by IL #04-21

INFORMATION LETTER #04-20
Modified by IL #05-6

INFORMATION LETTER #04-21
Superseded by IL #04-24
Modifying IL #04-18

INFORMATION LETTER #04-24
Superseding IL #04-21
Superseding IL #04-18

INFORMATION LETTER #04-27
Superseding RIB #02-3

INFORMATION LETTER #05-1
Superseded by IL #05-15
Superseding IL #04-9

INFORMATION LETTER #05-6
Modifying IL #04-20

INFORMATION LETTER #05-13
Superseded by IL #13-4
Superseding IL #03-6

INFORMATION LETTER #05-15
Superseded by IL #06-9
Superseding IL #05-1

INFORMATION LETTER #05-16
Superseded by IL #05-21
Superseding IL #04-13

INFORMATION LETTER #05-21
Superseded by IL #05-31
Superseding IL #05-16

INFORMATION LETTER #05-31
Superseded by IL #06-5
Superseding IL #05-21

INFORMATION LETTER #06-1
Modified by RR #07-1

INFORMATION LETTER #06-5
Superseded by IL #06-24
Superseding IL #05-31

INFORMATION LETTER #06-9
Superseded by IL #06-16
Superseding IL #05-15

INFORMATION LETTER #06-12
Superseded by IL #15-6

INFORMATION LETTER #06-16
Superseded by IL #07-1
Superseding IL #06-9

INFORMATION LETTER #06-24
Superseded by IL #08-21
Superseding IL #06-5

INFORMATION LETTER #07-1
Superseded by IL #07-4
Superseding IL #06-16

INFORMATION LETTER #07-4
Superseded by IL #08-19
Superseding IL #07-1

INFORMATION LETTER #08-2
Obsolete

INFORMATION LETTER #08-19
Superseded by IL #08-26
Superseding IL #07-4

INFORMATION LETTER #08-21
Superseded by IL #10-10
Superseding IL #06-24

INFORMATION LETTER #08-26
Superseded by IL #09-2
Superseding IL #08-19

INFORMATION LETTER #08-27
Superseded by RP #17-1
Superseded by TRP #17-1

INFORMATION LETTER #09-2
Superseded by IL #09-8
Superseding IL #08-26

INFORMATION LETTER #09-8
Superseded by IL #09-23
Superseding IL #09-2

INFORMATION LETTER #09-21
Superseded by RR #10-5

INFORMATION LETTER #09-23
Superseded by IL #11-1
Superseding IL #09-8

INFORMATION LETTER #10-10
Superseded by IL #13-7
Superseding IL #08-21

INFORMATION LETTER #10-13
Superseded by IL #11-2

INFORMATION LETTER #11-1
Superseded by IL #11-18
Superseding IL #09-23

INFORMATION LETTER #11-2
Superseding IL #10-13

INFORMATION LETTER #11-18
Superseded by IL #12-1
Superseding IL #11-1

INFORMATION LETTER #12-1
Superseded by IL #12-2
Superseding IL #11-18

INFORMATION LETTER #12-2
Superseded by IL #12-5
Superseding IL #12-1

INFORMATION LETTER #12-5
Superseded by IL #12-9
Superseding IL #12-2

INFORMATION LETTER #12-9
Superseded by IL #12-15
Superseding IL #12-5

INFORMATION LETTER #12-15
Superseded by IL #13-1
Superseding IL #12-9

INFORMATION LETTER #13-1
Superseded by IL #13-3
Superseding IL #12-15

INFORMATION LETTER #13-3
Superseded by IL #14-1
Superseding IL #13-1

INFORMATION LETTER #13-4
Superseded by IL #13-8
Superseding IL #05-13

INFORMATION LETTER #13-7
Superseded by IL #14-6
Superseding IL #10-10

INFORMATION LETTER #13-8
Superseded by IL #14-2
Superseding IL #13-4

INFORMATION LETTER #13-9
Superseded by IL #14-4

INFORMATION LETTER #14-1
Superseded by IL #14-5
Superseding IL #13-3

INFORMATION LETTER #14-2
Superseding IL #13-8

INFORMATION LETTER #14-4
Superseding IL #13-9

INFORMATION LETTER #14-5
Superseded by IL #14-17
Superseding IL #14-1

INFORMATION LETTER #14-6
Superseded by IL #23-13
Superseding IL #13-7

INFORMATION LETTER #14-17
Superseded by IL #15-3
Superseding IL #14-5

INFORMATION LETTER #15-3
Superseded by IL #15-12
Superseding IL #14-17

INFORMATION LETTER #15-6
Superseded by IL #15-20
Superseding IL #06-12

INFORMATION LETTER #15-9
Modified by IL #21-13

INFORMATION LETTER #15-12
Superseded by IL #16-3
Superseding IL #15-3

INFORMATION LETTER #15-20
Superseded by IL #17-13
Superseding IL #15-6

INFORMATION LETTER #16-3
Superseded by IL #16-14
Superseding IL #15-12

INFORMATION LETTER #16-14
Superseded by IL #17-2
Superseding IL #16-3

INFORMATION LETTER #17-2
Superseded by IL #17-4
Superseding IL #16-14

INFORMATION LETTER #17-4
Superseded by IL #18-1
Superseding IL #17-2

INFORMATION LETTER #17-10
Superseded by IL #22-17

INFORMATION LETTER #17-13
Superseding IL #15-20

INFORMATION LETTER #18-1
Superseded by IL #19-5
Superseding IL #17-4

INFORMATION LETTER #18-10
Superseded by RR #22-2

INFORMATION LETTER #19-5
Superseded by IL #19-9
Superseding IL #18-1

INFORMATION LETTER #19-9
Superseded by IL #19-16
Superseding IL #19-5

INFORMATION LETTER #19-10
Superseded by RR #21-4

INFORMATION LETTER #19-16
Superseded by IL #20-2
Superseding IL #19-9

INFORMATION LETTER #19-18
Superseded by IL #19-21

INFORMATION LETTER #19-21
Superseding IL #19-18

INFORMATION LETTER #20-2
Superseded by IL #21-6
Superseding IL #19-16

INFORMATION LETTER #20-3
Modified by IL20-4

INFORMATION LETTER #20-4
Modified by IL #20-8
Modifying IL #20-3

INFORMATION LETTER #20-5
Superseded by IL #21-18

INFORMATION LETTER #20-8
Modifying IL #20-4

INFORMATION LETTER #20-11
Modified by IL #20-24

INFORMATION LETTER #20-15
Modified by IL #21-14

INFORMATION LETTER #20-18
Modified by IL #21-3

INFORMATION LETTER #20-24
Modified by #20-29
Modifying IL #20-11

INFORMATION LETTER #20-29
Modified by IL #21-8
Modifying IL #20-24

INFORMATION LETTER #20-35
Superseded by IL #21-12
Modifying RR #20-3

INFORMATION LETTER #21-3
Modifying IL #20-18

INFORMATION LETTER #21-6
Superseded by IL #21-30
Superseding IL #20-2

INFORMATION LETTER #21-7
Modified by IL #21-14

INFORMATION LETTER #21-8
Modified by IL #21-22
Modifying IL #20-29

INFORMATION LETTER #21-10
Superseded by IL #24-5
((For tax yrs beginning on/or after 1/1/2023)

INFORMATION LETTER #21-12
Superseding RR #20-3
Superseding IL #20-35

INFORMATION LETTER #21-13
Modifying RR #15-12
Modifying RR #15-7
Modifying IL #15-9

INFORMATON LETTER #21-14
Modifying IL #21-7
Modifying IL #20-15

INFORMATION LETTER #21-16
Modifying RR #21-4

INFORMATION LETTER #21-18
Superseding IL #20-5

INFORMATION LETTER #21-22
Modified by IL #21-31
Modifying IL #21-8

INFORMATION LETTER #21-30
Superseded by IL #22-16
Superseding IL #21-6

INORMATION LETTER #21-31
Modifying IL #21-22

INFORMATION LETTER #22-8
Superseded by IL #23-3
Modifying RR #13-1

INFORMATION LETTER #22-16
Superseded by IL #22-25
Superseding IL#21-30

INFORMATION LETTER #22-17
Superseded by IL 25-5
Modified by RR #25-2 (Relevant Portions)
Superseding IL#17-10

INFORMATION LETTER #22-25
Superseded by IL #23-1
Superseding IL #22-16

INFORMATION LETTER #23-1
Superseded by IL #23-4
Superseding IL #22-25

INFORMATION LETTER #23-3
Superseding IL #22-8

INFORMATION LETTER #23-4
Superseded by IL #24-1
Superseding IL #23-1

INFORMATION LETTER #23-13
Superseding IL #14-6

INFORMATION LETTER #24-1
Superseded by IL #25-1
Superseding IL #23-4

INFORMATION LETTER #24-10
Modifying RR #11-3 and RR #10-2

INFORMATION LETTER #24-18
Superseding IL #89-31
Superseding RP #89-4

INFORMATION LETTER #25-1
Superseded by IL #25-9
Superseding IL #24-1

INFORMATION LETTER #25-5
Superseding IL #22-17

INFORMATION LETTER #25-9
Superseding IL #25-1

INFORMATION LETTER #25-10
Superseding RR #11-3 and RR #10-2

SC REVENUE INFORMATIONAL BULLETINS

REVENUE INFORMATIONAL BULLETIN #00-16
Superseded by RIB #01-1
Superseding IL #99-11

REVENUE INFORMATIONAL BULLETIN #00-19
Obsolete
Modifying IL #98-26

REVENUE INFORMATIONAL BULLETIN #01-1
Superseded by RIB #02-2
Superseding RIB #00-16

REVENUE INFORMATIONAL BULLETIN #02-2
Superseded by RIB #02-21
Superseding RIB #01-1

REVENUE INFORMATIONAL BULLETIN #02-3
Superseded by IL #04-27
Superseding IL #99-9

REVENUE INFORMATIONAL BULLETIN #02-21
Superseded by IL #03-7
Superseding RIB #02-2

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.

Advisory Opinion Index	IL #25-19
Interest Rate for Under/Over Payments	IL #25-16