

SC INFORMATION LETTER #96-17

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Notification of Collection Activities

DATE: July 26, 1996

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1995)
SC Revenue Procedure #94-1

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are **official advisory opinions** of the Department.

In an effort to reduce potential joint tax liability problems of separated or divorced couples, the Department of Revenue is announcing an administrative initiative that allows a spouse or former spouse to submit a written request asking the Department to provide notification regarding an examination of a joint return or collection activity when the other spouse or former spouse has been contacted by the Department.