**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**



PROS 12/04 VAR 1

**Retention and Disposal Authority for Records of State Revenue Office**

Issued Date: 13/12/2021

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

**Variation**

**Variation 1**

**Public Records Act 1973 (Section 12)**

**Retention and Disposal Authority for Records of the State Revenue Office**

In accordance with section 12 of the *Public* *Records Act 1973* (as amended), I hereby vary the Standard applying to the records of the State Revenue Office, issued as Public Record Office Standard (PROS) 12/04 on 16/05/2012, as follows:

The extension of the application of this authority until varied or revoked.

This Variation shall have effect from its date of issue.

[Approved]

**Justine Heazlewood**

Director and Keeper of Public Records

Date: 13/12/2021

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

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**Authority number: PROS 12/04 VAR 1**

**Retention and Disposal Authority for Records of State Revenue Office**

**Retention and Disposal Authority No**

PROS 12/04 VAR 1

|  |  |
| --- | --- |
| **Scope** | This RDA authorises disposal records created by the State Revenue Office. |
|  |  |
|  |  |
| **Status** | Issued by Keeper |
|  |  |
|  |  |
| **Issue Date** | 13/12/2021 |
|  |  |

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

**List of Functions and Activities covered**

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**List of Functions and Activities covered**

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

**Introduction**

**Purpose of this Authority**

The purpose of this Authority is to provide a mechanism for the disposal of public records in accordance with the *Public Records Act 1973.*

The Authority:

* identifies records which are worth preserving permanently as part of Victoria’s archival heritage
* prevents the premature destruction of records which need to be retained for a specified period to satisfy legal, financial and other requirements of public administration, and
* authorises the destruction of those records not required permanently.

**Context of this Authority**

**Public Record Office Victoria Standards**

This Authority should be used in conjunction with the Standards issued by the Keeper of Public Records under Section 12 of the *Public Records Act 1973.* Copies of all relevant PROV standards, specifications and regulatory advice can be downloaded from www.prov.vic.gov.au. Thesedocuments set out the procedures that must be followed by Victorian public offices.

**Disposal of records identified in the Authority**

Disposal of public records identified in this Authority must be undertaken in accordance with the requirements of Public Record Office Standard PROS 10/13 *Disposal.*

It is a criminal offence to unlawfully destroy a public record under s 19(1) of the *Public Records Act 1973.*

The destruction of a public record is not unlawful if done in accordance with a Standard established under s 12 of the *Public Records Act 1973.*

This Standard (also known as an Authority) authorises the disposal of public records as described within its provisions. However, disposal is **not** authorised under this Standard if it is reasonably likely that the public record will be required in evidence in a current or future legal proceeding.

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**Retention and Disposal Authority for Records of State Revenue Office**

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For the purposes of this Retention and Disposal Authority, a ‘legal proceeding’ has the same meaning as the *Evidence (Miscellaneous Provisions) Act 1958*, and includes any civil, criminal or mixed proceeding and any inquiry in which evidence is or may be given before anycourt or person acting judicially, including a Royal Commission or Board of Inquiry under the *Inquiries Act 2014.*

If the public office identifies that public records must be retained under other applicable legislation for a period that exceeds the retention period specified under the Standards, then the longer retention period must apply.

**Normal Administrative Practice**

The destruction of some public records is permitted without final authorisation under normal administrative practice (NAP). NAP covers the destruction of ephemeral material of a facilitative nature created, acquired or collected by public officers during the course of their duties.

The following material may be destroyed under NAP:

* working papers consisting of rough notes and calculations used solely to assist in the preparation of other records such as correspondence, reports and statistical tabulations
* drafts not intended for retention as part of the office’s records, the content of which has been reproduced and incorporated in the public office's record keeping system
* extra copies of documents and published material preserved solely for reference.

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**Transfer of records to Public Record Office Victoria**

Contact Public Record Office Victoria for further information on procedures for transferring permanent records to archival custody.

**Use of Other Authorities**

In applying the disposal sentences set out in this Authority, reference should be made to other current Authorities where applicable. Where there is a conflict between two Authorities (for instance this Authority and the General Retention and Disposal Authority for Records of Common Administrative Functions), consult the Public Record Office Victoria for advice.

**Explanation of Authority Headings**

**Class Number**

The class number or entry reference number provides citation and ease of reference.

**Description**

The description of each record class is specified in this entry. A record class is a group of records that relate to the same activity, function or subject and require the same disposal action.

**Status**

This entry provides the archival status of each class - either permanent or temporary.

**Custody**

This entry specifies whether the records are to be retained by the public office or transferred to the Public Record Office Victoria. Permanent records must be managed and transferred in accordance with PROV Standards.

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**Concurrence of Public Office**

This Authority has the concurrence of:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[signed]

Name: Paul Broderick

Position: Commissioner of State Revenue

Date: 14/05/2012

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Establishment of Standard**

Pursuant to Section 12 of the *Public Records Act 1973*, I hereby establish these provisions as a Standard (also known as a Retention and Disposal Authority) applying to State Revenue Office. This standard as varied or amended from time to time, shall have effect from the date of issue unless revoked.

[signed]

**Justine Heazlewood,** Keeper of Public Records

Date of Issue: 16/05/2012

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Function/Activity** |  | **Description** | **Status** | **Disposal Action** |
|  |  |  | |  |  |
|  |  |  | |  |  |
| 1 | **CUSTOMER** | The registration of State Revenue Offices customers | |  |  |
|  | **MANAGEMENT** | and the ongoing management of customer details. | |  |  |
|  |  | Customers include (but not limited to) individuals, | |  |  |
|  |  | businesses and companies who have interactions | |  |  |
|  |  | with State Revenue Office in relation to the revenue | |  |  |
|  |  | or benefit schemes. | |  |  |
|  |  |  | |  |  |
| 1.1 | **Customer** | The registration of customers. Includes the | |  |  |
|  | **Registration** | administration of changes to customer details as | |  |  |
|  |  | required. |  |  |  |
|  |  |  | |  |  |
| 1.1.1 |  | Records relating to the registration of customers and | | Temporary | Destroy 5 years after |
|  |  | the provision of a unique identifier. | |  | last action. |
|  |  |  | |  |  |
| 1.1.2 |  | Records documenting changes made to customer's | | Temporary | Destroy 2 years after |
|  |  | details, including | change of address and name. |  | following verification of |
|  |  |  |  |  | change. |
|  |  |  |  |  |  |
| 2 | **REVENUE** | The management | of revenue collection. Revenue |  |  |
|  | **MANAGEMENT** | includes various State taxes, duties, levies and | |  |  |
|  |  | contributions. |  |  |  |
|  |  |  | |  |  |
| 2.1 | **Assessment and** | The assessment and determination of liabilities. | |  |  |
|  | **Determination of** | Includes the determination of whether any | |  |  |
|  | **Liabilities** | exemptions or concessions apply. | |  |  |
|  |  |  | |  |  |
| 2.1.1 |  | Records lodged for the purposes of calculating and | | Temporary | Destroy 5 years after |
|  |  | determining a liability. | |  | date received. |
|  |  |  | |  |  |
| 2.1.2 |  | Records used to assist in determining and calculating | | Temporary | Destroy 5 years after |
|  |  | the Growth Areas Infrastructure Contribution (GAIC) | |  | final payment received. |
|  |  | liability. GAIC is used to assist in the funding of | |  |  |

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** |  | **Function/Activity** | **Description** | **Status** | **Disposal Action** |
|  |  |  |  |  |  |
| *REVENUE* | *MANAGEMENT - Assessment and Determination of Liabilities* | | |  |  |
|  |  |  |  |  |  |
|  |  |  | essential infrastructure in specified growth areas of |  |  |
|  |  |  | Melbourne. |  |  |
|  |  |  | Includes a notification of GAIC trigger events, such |  |  |
|  |  |  | as dutiable transaction, statement of compliance & |  |  |
|  |  |  | application of a building permit on GAIC land. |  |  |
|  |  |  |  |  |  |
| 2.1.3 |  |  | Records of assessments undertaken and notices | Temporary | Destroy 5 years after |
|  |  |  | issued to a taxpayer. Includes determination of |  | payment received or |
|  |  |  | whether any exemptions or concessions apply. |  | notice issued if no |
|  |  |  |  |  | payment is required. |
|  |  |  |  |  |  |
| 2.2 |  | **Review of Objections** | The review of objections made on liability |  |  |
|  |  |  | assessments. Includes hardship applications made |  |  |
|  |  |  | under the Land Tax Act. |  |  |
|  |  |  | [For investigations of potential breaches of taxation |  |  |
|  |  |  | law, see 4.2.0] |  |  |
|  |  |  |  |  |  |
| 2.2.1 |  |  | Records documenting objections made on liability | Temporary | Destroy 5 years after |
|  |  |  | assessments. |  | following resolution of |
|  |  |  |  |  | matter. |
|  |  |  |  |  |  |
| 2.2.2 |  |  | Records documenting the assessment of hardship | Temporary | Destroy 7 years after |
|  |  |  | relief applications, made under the Land Tax Act. |  | date of decision. |
|  |  |  |  |  |  |
| 2.3 |  | **Revenue Processing** | Recovery and collection of outstanding taxes across |  |  |
|  |  |  | all revenue lines. |  |  |
|  |  |  |  |  |  |
| 2.3.1 |  |  | Revenue processing batch records. Includes daily | Temporary | Destroy 5 years after |
|  |  |  | treasury journal, remittance advice, suspence |  | end of financial year |

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**Retention and Disposal Authority for Records of State Revenue Office**

**Authority number: PROS 12/04 VAR 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** |  | **Function/Activity** | **Description** | **Status** | **Disposal Action** |
|  |  |  |  |  |  |
| *REVENUE* | *MANAGEMENT - Issuing of Certificates for Land Liability Status* | | |  |  |
|  |  |  |  |  |  |
|  |  |  | reports, and revenue line reconciliations. |  | the record was created. |
|  |  |  |  |  |  |
| 2.4 |  | **Issuing of** | The issuing of certificates to advise the liability status |  |  |
|  |  | **Certificates for Land** | on land. Certificates are issued in relation to Land |  |  |
|  |  | **Liability Status** | Tax and the Growth Areas Infrastructure Contribution |  |  |
|  |  |  | (GAIC). |  |  |
|  |  |  |  |  |  |
| 2.4.1 |  |  | Applications for Land Tax Clearance Certificates | Temporary | Destroy 1 year after |
|  |  |  | which certify the amount of land tax due and unpaid |  | from date of issue. |
|  |  |  | on that land. |  |  |
|  |  |  |  |  |  |
| 2.4.2 |  |  | Applications for the Growth Areas Infrastructure | Temporary | Destroy 1 year after |
|  |  |  | Contribution (GAIC) Certificate. |  | from date of issue. |
|  |  |  | These certificates verify the amount of GAIC due, |  |  |
|  |  |  | unpaid, deferred or the potential amount of GAIC due |  |  |
|  |  |  | on land at any one point in time. |  |  |
|  |  |  |  |  |  |
| 2.4.3 |  |  | Successful applications for Certificate of Deferral, | Temporary | Destroy 5 years after |
|  |  |  | Certificate of Exemption, and/or Certificate of No |  | GAIC fully discharged |
|  |  |  | Growth Areas Infrastructure Contribution (GAIC) |  | on land. |
|  |  |  | liability. |  |  |
|  |  |  |  |  |  |
| 2.4.4 |  |  | Unsuccessful applications for Certificate of Deferral or | Temporary | Destroy 5 years after |
|  |  |  | Certificate of Exemption. |  | GAIC fully discharged |
|  |  |  |  |  | on land. |
|  |  |  |  |  |  |
| 2.4.5 |  |  | Certificates of Partial Release and Certificates of | Temporary | Destroy 5 years after |
|  |  |  | Release, which are issued when Growth Areas |  | GAIC fully discharged |
|  |  |  | Infrastructure Contributions (GAIC) payments are |  | on land. |
|  |  |  | made. |  |  |
|  |  |  |  |  |  |

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**Retention and Disposal Authority for Records of State Revenue Office**

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|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** |  | **Function/Activity** | **Description** | **Status** | **Disposal Action** |
|  |  |  |  |  |  |
| *REVENUE* | *MANAGEMENT - Issuing of Certificates for Land Liability Status* | | |  |  |
|  |  |  |  |  |  |
| 2.4.6 |  |  | Issuing of Certificate of Staged Payment Approval for | Temporary | Destroy 5 years after |
|  |  |  | Growth Areas Infrastructure Contributions (GAIC). |  | GAIC fully discharged |
|  |  |  | These certificates are issued when the Growth Areas |  | on land. |
|  |  |  | Authority (GAA) advises State Revenue Office that a |  |  |
|  |  |  | staged payment arrangement is approved by the |  |  |
|  |  |  | Minister. |  |  |
|  |  |  |  |  |  |
| 3 |  | **ADMINISTRATION** | The administration of various benefits available to |  |  |
|  |  | **OF BENEFITS** | eligible Victorians. Includes the allocation of |  |  |
|  |  |  | unclaimed money, and the distribution and/or |  |  |
|  |  |  | administration of subsidies, rebates and grants. For |  |  |
|  |  |  | example: First Home Owner Grant, liquor subsidy. |  |  |
|  |  |  |  |  |  |
| 3.1 |  | **Applications for** | The assessment of applications received for a |  |  |
|  |  | **Subsidy, Rebate or** | subsidy, rebate or grant. |  |  |
|  |  | **Grant** |  |  |  |
|  |  |  |  |  |  |
| 3.1.1 |  |  | Applications for a subsidy rebate or grant. | Temporary | Destroy 5 years after |
|  |  |  |  |  | application processed. |
|  |  |  |  |  |  |
| 3.2 |  | **Management of** | The management of unclaimed money under the |  |  |
|  |  | **Unclaimed Money** | *Unclaimed Money Act*. Includes the assessment of |  |  |
|  |  |  | claims, the registration of entitlements to unclaimed |  |  |
|  |  |  | money and the payment of money to individuals and |  |  |
|  |  |  | companies. Unclaimed money is money held by a |  |  |
|  |  |  | business where the owner of that money cannot be |  |  |
|  |  |  | found. Examples of unclaimed money are: dividends, |  |  |
|  |  |  | salaries, bonds, cheques, trust money |  |  |
|  |  |  |  |  |  |
| 3.2.1 |  |  | Records documenting the assessment of claims and | Temporary | Destroy 5 years after |
|  |  |  |  |  |  |

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|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Function/Activity** |  | **Description** | **Status** | **Disposal Action** |
|  |  |  | |  |  |
| *ADMINISTRATION OF BENEFITS - Management of Unclaimed Money* | | | |  |  |
|  |  |  | |  |  |
|  |  | the provision of advice as required. | |  | resolution of claim. |
|  |  |  | |  |  |
| 3.2.2 |  | Records relating to the payment of money to | | Temporary | Destroy 85 years after |
|  |  | individuals | following the determination of the validity |  | following resolution of |
|  |  | of claims. |  |  | claim. |
|  |  |  | |  |  |
| 3.2.3 |  | Records relating to the registration of entitlements to | | Temporary | Destroy 85 years after |
|  |  | unclaimed | money by businesses. Includes the annual |  | following the fulfilment |
|  |  | lodgement | of entitlements to unclaimed money |  | of the entitlement. |
|  |  | register. |  |  |  |
|  |  |  | |  |  |
| 4 | **INVESTIGATIONS** | Investigations into the affairs and activities of | |  |  |
|  | **AND PROSECUTIONS** | customers to determine their level of compliance | |  |  |
|  |  | with various Acts administered by the Commissioner | |  |  |
|  |  | of State Revenue. | |  |  |
|  |  |  | |  |  |
| 4.1 | **Liaison & Analysis** | The cross checking and verification of data, | |  |  |
|  |  | information and audit results sourced from agencies | |  |  |
|  |  | and organisations within Victoria and in other | |  |  |
|  |  | jurisdictions to determine level of compliance of | |  |  |
|  |  | customers and whether further investigations are | |  |  |
|  |  | required. |  |  |  |
|  |  |  |  |  |  |
| 4.1.1 |  | Reporting | of potential non compliance activities | Temporary | Destroy 5 years after |
|  |  | occurring. Includes the analysis of information | |  | file closed (date case |
|  |  | gathered/obtained, and the provision of information | |  | referred for official |
|  |  | to external agencies. | |  | investigation or decision |
|  |  |  |  |  | of no further action). |
|  |  |  | |  |  |
| 4.2 | **Investigations** | The undertaking of investigations into potential | |  |  |
|  |  | breaches of taxation law. Includes the analysis of | |  |  |

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|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Function/Activity** | **Description** | **Status** | **Disposal Action** |
|  |  |  |  |  |
| *INVESTIGATIONS AND PROSECUTIONS - Investigations* | | |  |  |
|  |  |  |  |  |
|  |  | information obtained in the course of an |  |  |
|  |  | investigation. |  |  |
|  |  | [For records relating to legal action see 4.3.0 |  |  |
|  |  | Prosecution] |  |  |
|  |  | [For records relating to debt recovery refer to |  |  |
|  |  | *General Retention and Disposal Authority of Records* |  |  |
|  |  | *of Common Administrative Functions*] |  |  |
|  |  |  |  |  |
| 4.2.1 |  | Records of investigation cases undertaken | Temporary | Destroy 5 years after |
|  |  |  |  | following resolution of |
|  |  |  |  | matter. |
|  |  |  |  |  |
| 4.3 | **Prosecutions** | The management of legal proceedings for breaches |  |  |
|  |  | of compliance with taxation legislation, including First |  |  |
|  |  | Home Owners Grant legislation. |  |  |
|  |  |  |  |  |
| 4.3.1 |  | Records that are part of the prosecution case. | Temporary | Destroy 5 years after |
|  |  |  |  | case closed. |
|  |  |  |  |  |
| 5 | **EDUCATION** | The provision of educational programs that aim to |  |  |
|  |  | help customers comply with their taxation obligations |  |  |
|  |  | and entitlements to any exemptions, grants or |  |  |
|  |  | concessions that may be available. Includes the |  |  |
|  |  | provision of rulings and technical advice on taxation |  |  |
|  |  | legislation. |  |  |
|  |  |  |  |  |
| 5.1 | **Course Development** | The development of the content of educational |  |  |
|  | **& Delivery** | programs. |  |  |
|  |  |  |  |  |

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|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Function/Activity** | **Description** | **Status** | **Disposal Action** |
|  |  |  |  |  |
| *EDUCATION* | *- Course Development & Delivery* | |  |  |
|  |  |  |  |  |
| 5.1.1 |  | Records documenting the development of the content | Temporary | Destroy 5 years after |
|  |  | for customer education programs. |  | program finished. |
|  |  |  |  |  |
| 5.1.2 |  | Records on participant attendance at education | Temporary | Destroy 2 years after |
|  |  | programs. |  | administrative use has |
|  |  |  |  | concluded. |
|  |  |  |  |  |
| 5.2 | **Issuing of Rulings** | The provision of rulings / technical advice in regards |  |  |
|  |  | to the application and interpretation of taxation |  |  |
|  |  | legislation. |  |  |
|  |  |  |  |  |
| 5.2.1 |  | Records documenting the development and issuing of | Permanent | Retain as State archives |
|  |  | rulings clarifying ambiguity in legislation and setting |  |  |
|  |  | out agency policy (revenue rulings). |  |  |
|  |  | Also includes the development and issuing of rulings |  |  |
|  |  | associated with specific requests by taxpayers or |  |  |
|  |  | their representatives regarding their individual |  |  |
|  |  | situation (private rulings). |  |  |
|  |  |  |  |  |

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