



**Revenue Information Bulletin No. 03-018
December 17, 2003**

Policy and Procedure Memoranda Repealed

During a periodic analysis of the Department's policies, four PPMs were identified that are no longer needed and can be repealed. The PPMs, along with the reasons for their repeal, are listed below:

PPM 50.5 Adjustment by Regulated Companies for Depreciation Sustained but not Recorded –

This PPM was superseded by an amendment to LAC 61:I.305 – Surplus and Undivided Profits, that became effective September 20, 2002.

PPM 50.6 Definition of the Term Assets for Corporation Franchise Tax Purposes –

This PPM was superseded by an amendment to LAC 61:I.305 – Surplus and Undivided Profits, that became effective August 20, 2003.

PPM 50.9 Credit for Taxes Paid to Another State –

This PPM was superseded by Revenue Ruling No. 02-013 – Credit for Taxes Paid to Another State, that was issued August 30, 2002.

PPM 50.10 Individual Income Tax and Native Americans –

This PPM was superseded by LAC 61:I.1303 – Application of the Louisiana Individual Income Tax to Native Americans, that became effective December 20, 2001.

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Secretary

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