

### Income Tax Withholding—Revenue Rulings Rescinded

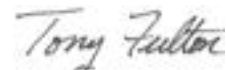
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The following income tax withholding revenue rulings are hereby rescinded. They have been incorporated into the Department's [Income Tax Withholding Regulations](#).

Number	Subject	Date Issued
21-76-1	Employer's Returns and Payment of Withheld Taxes – Predecessor-Successor Relationship	April 7, 1976
21-76-2	Resident Indians	October 1, 1976
21-77-1	Retention of Magnetic Tape Containing W-2 Information	July 22, 1977
21-82-1	Approval of Substitute Wage and Tax Statement, Federal Form W-2	September 20, 1982
21-83-1	Internal Revenue Code Section 401(k) Qualified Contributions	June 27, 1983
21-87-1	Nonresidents Providing Personal Services	August 18, 1987
21-89-1	Gambling Winnings	October 4, 1989
21-90-1	Bonuses, Supplemental Wages, and Taxable Awards	May 21, 1990
21-90-2	Nonresidents Providing Personal Services	June 7, 1990
21-93-2	Nonresidents Providing Personal Services	July 23, 1993
21-94-1	Gambling Winnings	March 2, 1994
21-94-2	Bonuses, Supplemental Wages, and Taxable Awards	March 2, 1994
21-94-3	Pensions and Annuities	July 8, 1994
21-07-1	Payments Made to Nonresident Board Directors	March 6, 2007

APPROVED:



Tony Fulton  
Tax Commissioner

November 8, 2017