

DEPARTMENT OF STATE REVENUE

**Repeal of Nonrule Policy Document  
Revenue Ruling #2016-04ST  
July 27, 2016**

**Notice:** Under [IC 4-22-7-7](#), this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

Revenue Ruling #2009-10ST

Published at [20090930-IR-045090764NRA](#) is repealed.

Revenue Ruling #2016-05ST

Supersedes repealed Revenue Ruling #2009-10ST.

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