Notices of Agency Guidance Documents

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of guidance documents and substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements and guidance documents are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A substantive policy statements does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- <u>Title of the guidance document and the guidance document number by which the document is referenced:</u> Procedure for Requesting Relief from Alternative Fuel Vehicle Registration, Ownership and Fuel Usage Requirements, GTP 01-01
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:

February 6, 2001

- 3. <u>Summary of the contents of the guidance document:</u> Instructions to taxpayers who want to seek relief from certain requirements for eligibility to claim income tax credits for the purchase or lease of alternative fuel vehicles.
- **<u>4.</u>** A statement as to whether the guidance document is a new document or a revision: New
- 5. <u>The name, address, and telephone number of the person to whom questions and comments about the guidance</u> <u>document may be directed</u>:

Tax Research & Analysis Section Arizona Department of Revenue 1600 West Monroe Phoenix, AZ 85007 (602) 542-4672

6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:

Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance Arizona Department of Revenue P.O. Box 29086 Phoenix, AZ 85038-9086

This information is also available by visiting our web site at http://www.revenue.state.az.us.

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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- 1. <u>Title of the guidance document and the guidance document number by which the document is referenced:</u> Procedure for Taxation Under Title 42 of Transactions Engaged in by Tax-Exempt Organizations, TPP 00-4
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date: October 3, 2000
- 3. Summary of the contents of the guidance document: The procedure provides an overview of the exemptions from transaction privilege tax that are available to nonprofit organizations engaged in business under various business activities.
- **4.** <u>A statement as to whether the guidance document is a new document or a revision:</u> This guidance document supersedes Arizona Transaction Privilege Tax Procedure TPP 93-4.
- 5. <u>The name, address, and telephone number of the person to whom questions and comments about the guidance</u> <u>document may be directed</u>:

Tax Research & Analysis Section Arizona Department of Revenue 1600 West Monroe Phoenix, AZ 85007 (602) 542-4672

6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance Arizona Department of Revenue P.O. Box 29086 Phoenix, AZ 85038-9086

This information is also available by visiting our web site at http://www.revenue.state.az.us.