

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

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Relief from Alternative Fuel Vehicle Registration, Ownership and Fuel Usage Requirements, GTP 01-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
July 16, 2001
3. **Summary of the contents of the guidance document:**
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.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona General Tax Procedure GTP 01-01.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Address: Tax Research and Analysis, Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007

Telephone: (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:

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

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