

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. Substantive policy statements and agency guidance documents do not include internal procedural documents which may only affect the internal procedures of the agency and do 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

[M07-421]

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Affixation of Arizona Tax Stamps to Cigarette Packages for Retail Sale and Various Issues of Cigarette Distributors and Retailers Related to the Nature and Handling of Tax Stamps After Affixation; LTP 07-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
June 29, 2007
- 3. Summary of the contents of the guidance document:**
This new document addresses the affixation of Arizona tax stamps to cigarette packages for retail sale. It also addresses issues of cigarette distributors and retailers related to the nature and handling of tax stamps after affixation.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**

Name:	Department of Revenue Tax Research & Analysis Section
Address:	1600 W. Monroe Phoenix, AZ 85007-2650
Telephone:	(602) 716-6803
- 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, or write to:

Taxpayer Information and Assistance
Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.