

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

[M11-177]

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
What Documents will the Department of Revenue (Department) Accept Electronically or by Facsimile While the Department is Adopting Rules Prescribing Alternative Signatures, GTP 11-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
March 25, 2011
- 3. Summary of the contents of the guidance document:**
Lists the documents the Department will accept electronically or by facsimile while the Department is adopting rules prescribing alternative signatures.
- 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 substantive policy statement may be directed:**
Name: Arizona Department of Revenue
Tax Research & Analysis Section

Address: 1600 W. Monroe St.
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803
- 6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381, or write to:
Taxpayer Information and Assistance
Arizona Department of Revenue
1600 W. Monroe St.
Phoenix, AZ 85007-2650

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