

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

INDUSTRIAL COMMISSION OF ARIZONA

[M11-183]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

The Arizona Division of Occupational Safety and Health will adopt federal OSHA's STD 03-11-002 Compliance Guidance for Residential Construction and will no longer follow OSHA'S STD 03-00-001, Interim Fall Protection Compliance Guidelines for Residential Construction, dated June 18, 1999.

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

June 16, 2011

3. Summary of the contents of the substantive policy statement:

The Arizona Division of Occupational Safety and Health will no longer follow OSHA Instruction STD 03-00-001, the interim enforcement policy on fall protection for specific residential construction activities, following instead the forgoing new compliance guidance issued by Federal OSHA. Under the new policy, employers engaged in residential construction must comply with 29 CFR 1926.501(b) (13) which requires workers engaged in residential construction six (6) feet or more above the lower level must be protected by conventional fall protection (i.e. guardrail system, safety net system, or personal fall arrest system) or other fall protection measures allowed elsewhere in 1926.501(b). However if the employer can demonstrate that such fall protection is infeasible or presents a greater hazard, it may implement a fall protection plan meeting the requirements of 1926.502(k).

4. A statement as to whether the substantive policy statement is a new statement or a revision:

New

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: William M. Wright, Assistant Director

Address: 800 W. Washington St.
Phoenix, AZ 85007

Telephone: (602) 542-1695

E-mail: wright.william.m@dol.gov

6. Information about where a person may obtain a copy the substantive policy statement and the costs for obtaining the policy statement

Copies of the STD 03-11-002 can be obtained at a cost of \$.25 per page, from the Division of Occupational Safety and Health, 800 W. Washington St., Suite 203, Phoenix, AZ 85007. Electronic copies of the CPL are also available at <http://www.osha.gov>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-175]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

When do Late Filing, Late Payment and Extension Underpayment Penalties Apply to an Income Tax Return Filed Under an Extension, CTR 09-1

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2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

Issued February 8, 2010. Effective for penalty accruals occurring on or after September 30, 2009.

3. Summary of the contents of the substantive policy statement:

Describes when late filing, late payment or extension underpayment penalties apply to an income tax return filed under an extension. Examples are provided.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement rescinds and supersedes Arizona Corporate Income Tax Ruling CTR 07-2.

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>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-176]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Will the Department Deem a Taxpayer to Have Met the Reasonable Cause Exception to the Late Payment Penalty When a Taxpayer With a Valid Filing Extension Paid at Least 90% of the Tax Due by the Return's Original Due Date and Then Files the Return by the Extended Due Date Paying the Remaining Amount Due in Full With the Return, CTR 09-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

February 8, 2010

3. Summary of the contents of the substantive policy statement:

The Department will deem a taxpayer to have met the reasonable cause exception to the late payment penalty when the taxpayer meets all of the following: 1) The taxpayer has a valid extension. 2) The taxpayer paid at least 90% of the tax due by the original due date. 3) The taxpayer files by the extended due date. 4) The taxpayer pays the remaining amount due with the return.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-178]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

When do Late Filing, Late Payment and Extension Underpayment Penalties Apply to an Income Tax Return Filed Under an Extension, ITR 09-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

Issued February 8, 2010. Effective for penalty accruals occurring on or after September 30, 2009.

3. Summary of the contents of the substantive policy statement:

Describes when late filing, late payment or extension underpayment penalties apply to an income tax return filed under an extension. Examples are provided.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement rescinds and supersedes Arizona Individual Income Tax Ruling ITR 07-1.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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Tax Research & Analysis Section

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-179]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Will the Department Deem a Taxpayer to Have Met the Reasonable Cause Exception to the Late Payment Penalty When a Taxpayer With a Valid Filing Extension Paid at Least 90% of the Tax Due by the Return's Original Due Date and Then Files the Return by the Extended Due Date Paying the Remaining Amount Due in Full With the Return, ITR 09-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

February 8, 2010

3. Summary of the contents of the substantive policy statement:

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The Department will deem a taxpayer to have met the reasonable cause exception to the late payment penalty when the taxpayer meets all of the following: 1) The taxpayer has a valid extension. 2) The taxpayer paid at least 90% of the tax due by the original due date. 3) The taxpayer files by the extended due date. 4) The taxpayer pays the remaining amount due with the return.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-180]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Does the Subtraction, for Armed Forces Personnel, Under A.R.S. § 43-1022 Apply to Arizona Residents who are Active Duty Service Members of the Commissioned Corps of the United States Public Health Service or the National Oceanic and Atmospheric Administration, ITR 10-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

June 21, 2010

3. Summary of the contents of the substantive policy statement:

The wages of active duty service members of the Commissioned Corps of the United States Public Health Service or the National Oceanic and Atmospheric Administration do not qualify for the subtraction for wages of the Armed Forces.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-181]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

State Income Taxation and Withholding on Compensation Paid to Employees of Interstate Rail, Motor and Motor Private Carriers (the Carriers), ITR 11-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 3, 2011

3. Summary of the contents of the substantive policy statement:

Provides that the wages of employees of interstate rail, motor and motor private carriers that perform regularly assigned duties in more than one state are only taxed in the employee's resident state.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Income Tax Ruling ITR 91-1.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M11-182]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

State Income Taxation and Withholding on Compensation Paid to Employees of Interstate Air Carriers (Air Carrier), ITR 11-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 3, 2011

3. Summary of the contents of the substantive policy statement:

The pay of an employee of an air carrier having regularly assigned duties on aircraft in at least two states is subject to tax in the state of residence and the state which includes more than 50% of the employee's flight time.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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