

## 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

#### ARIZONA DEPARTMENT OF REVENUE

[M12-344]

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**  
What documentation is required to establish an allowable income tax subtraction for agricultural crops contributed to charitable organizations, ITP 12-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication:**  
September 19, 2012
- 3. Summary of the contents of the guidance document:**  
Describes the documentation needed to claim a subtraction under A.R.S. § 43-1025 for agricultural crops contributed to charitable organizations.
- 4. A statement as to whether the guidance document is a new document or a revision:**  
This guidance document supersedes ITP 93-2.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**  
Address: Arizona Department of Revenue  
Tax Research & Analysis Section  
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) 255-3381, or write to:

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

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