
NOTICE 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 DOCUMENTS**DEPARTMENT OF REVENUE**

[M16-169]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Authorization to Submit Alternate Proof to Establish Entitlement to a Rebate of Taxes Paid on Tobacco Products; LTP 15-3
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
December 15, 2015
3. **Summary of the contents of the guidance document:**
LTP 15-3 provides guidance on how a licensed tobacco distributor may request authorization to submit proof other than the required Arizona Form 845-CIG and 845-OTP to establish entitlement to a rebate of taxes paid on tobacco products.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document rescinds and supersedes LTP 15-2.
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 – Division Code 3, 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:
Taxpayer Information and Assistance
Arizona Department of Revenue
1600 W. Monroe – Division Code 11
Phoenix, AZ 85007-2650

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

NOTICE OF AGENCY GUIDANCE DOCUMENTS**DEPARTMENT OF REVENUE**

[M16-170]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Determining When an Employer Must Remit Arizona Withholding Tax, WTP 16-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
May 31, 2016
3. **Summary of the contents of the guidance document:**
When an employer that files quarterly withholding tax returns has to remit its Arizona income tax withheld.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes WTP 92-3.



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 – Division Code 3, Phoenix, AZ 85007-2650
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NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

[M16-171]

1. Title of the guidance document and the guidance document number by which the document is referenced:

Procedure for Filing Arizona Withholding Tax Forms and Returns, WTP 16-2

2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:

May 31, 2016

3. Summary of the contents of the guidance document:

What Arizona withholding tax forms and returns an employer must file and when the employer must file those forms and returns.

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:

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