

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the identification and publication of a summary of agency guidance documents (A.R.S. § 41-1013(B)(14)).

NOTICE OF AGENCY GUIDANCE DOCUMENT DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Calculating Credit for Taxes Paid to Another State or Country by Arizona Resident Individuals; ITP 95-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date**
November 30, 1995
3. **Summary of the contents of the guidance document:**
The guidance document sets forth the procedure required for calculating a tax credit for taxes paid to another state or country.
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, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Name: Tax Research and Analysis Section
Address: Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone number: (602) 542-4672
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 one of the following Phoenix telephone numbers:
Income Tax 255-3381
1-800-352-4090 (from within Arizona only)
Transaction Privilege Tax or Withholding 255-2060
1-800-843-7196 (from within Arizona only)
or write to:
Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85036

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557.

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1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Documenting Nontaxable Sales to Mexican Nationals; TPP 95-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date**
November 15, 1995
3. **Summary of the contents of the guidance document:**
This procedure outlines the documentation required to establish deductions from the tax base under the transaction privilege tax and to establish sales for resale on sales to a Mexican national.
4. **A statement as to whether the guidance document is a new document or a revision:**
This procedure supersedes and updates TPP 93-2.

Arizona Administrative Register
Notices of Agency Guidance Documents

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

Procedure for Use of Exemption Certificates; TPP 95-3

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

November 15, 1995

3. **Summary of the contents of the guidance document:**

This procedure outlines the documentation necessary to establish deductions from the tax base under the transaction privilege tax by use of a certificate or other documentation.

4. **A statement as to whether the guidance document is a new document or a revision:**

This procedure supersedes and updates TPP 92-1.

5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**

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1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Issuance of Tax Rulings and Tax Procedures; GTP 96-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date**
May 10, 1996
3. **Summary of the contents of the guidance document:**
This guidance decanting provides information regarding the Department of Revenue's issuance of tax rulings and tax procedures.
4. **A statement as to whether the guidance document is a new document or a revision:**
This procedure supersedes and rescinds GTP 92-1.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
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1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Tax Forms and Instructions; GTP 96-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date**
October 15, 1996
3. **Summary of the contents of the guidance document:**
This guidance document provides information and guidance regarding taxpayer use of Department of Revenue forms and other documents.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes and replaces GTR 91-5.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
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