

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S.) § 41101(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 statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF INSURANCE

- Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Standards for prompt, fair, and equitable settlements applicable to automobile insurance. A.A.C. R20-6-801(H)(1)(b) and (c).
- Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 10, 1996
- Summary of the contents of the substantive policy statement:**
The statement clarifies the Department's interpretation of A.A.C. R20-6-801(H)(1)(b) and (c), and the calculation of settlement values involving 1st party automobile total losses.
- A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement is a new substantive policy statement.
- The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: Erin Klug
Address: Department of Insurance
2910 North 44th Street, Suite 210
Phoenix, Arizona 85018
Telephone: (602) 912-8442
Fax: (602) 912-8452
- Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Copies of the policy statement may be obtained from the person listed in question #5 for 25¢ per page.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

- Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Personal Hygiene Items for Use in Transient Lodging Businesses, TPR 95-18.
- Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
December 20, 1995
- Summary of the contents of the substantive policy statement:**
This substantive policy statement addresses the items which qualify for statutory transaction privilege and use tax exemptions (which were enacted in 1995 and apply retroactively to periods starting on or after June 1, 1990) for purchases of personal hygiene items which are furnished and intended to be consumed by lodgers during their stays at transient lodging facilities. This substantive policy statement also provides representative lists of items which do and do not qualify for exemption.
- A statement as to whether the substantive policy statement is a new statement or a revision:**
This is a new statement.

Arizona Administrative Register
Notices of Substantive Policy Statements

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

Name: Tax Research and Analysis Section
Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672

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) 255-2060 (within Arizona call 1-800-843-7196), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Application of the Federal "Check-the-Box Rules" for Arizona Income Tax Purposes, CTR 97-1.

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

July 22, 1997

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

The federal tax classification of an entity under the federal "check-the-box rules" determines the entity's classification for Arizona tax purposes.

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

This is a new substantive policy statement.

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

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Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672

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 (within Arizona call 1-800-352-4090), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Limited Liability Companies, CTR 97-2.

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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:**
August 8, 1997
3. **Summary of the contents of the substantive policy statement:**
The federal tax classification of a limited liability company (LLC) determines the entity's classification for Arizona tax purposes. The classification of a limited liability company for Arizona income tax purposes will apply retroactively from and after December 31, 1996, including LLCs that determine their federal tax classification under the "check-the-box rules" before the effective date of the revised Arizona Limited Liability Company Act.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes CTR 94-5.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
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Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Information Concerning Written and Oral Advice Provided to Taxpayers by the Department of Revenue, GTR 97-1.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 16, 1997
3. **Summary of the contents of the substantive policy statement:**
This document provides information to taxpayers and potential taxpayers regarding written and oral advice provided by the Department.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes and rescinds GTR 94-1.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: Tax Research and Analysis Section
Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
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 (within Arizona call 1-800-352-4090), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Composite Individual Income Tax Returns, ITR 97-1.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
Issued July 17, 1997. Effective for taxable years beginning after December 31, 1996.
3. **Summary of the contents of the substantive policy statement:**
Discussion of the requirements and method for filing of a composite individual income tax return by nonresident partners or S-corporation shareholders.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes ITR 93-14.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
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Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
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 (within Arizona call 1-800-352-4090), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Joint and Several Income Tax Liability, ITR 97-2.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 8, 1997.
3. **Summary of the contents of the substantive policy statement:**
The substantive policy statement sets forth when the Arizona income tax liability of a husband and wife is joint and several.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes ITR 93-24.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
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1600 West Monroe
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6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Arizona Taxation of a Community Property Interest in a Military Spouse's Active Duty Military Pay, ITR 97-3.

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

Issued August 8, 1997. Effective for all years not barred by the statute of limitations.

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

An Arizona resident married to a nonresident active duty military member who is a resident of a community property state is not subject to Arizona income tax on his or her community property interest in the military spouse's active military pay.

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, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

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Telephone: (602) 542-4672

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Application of the Federal "Check-the-Box Rules" for Arizona Income Tax Purposes, PTR 97-1.

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

July 22, 1997.

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

The federal tax classification of an entity under the federal "check-the-box rules" determines the entity's classification for Arizona tax purposes.

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

This is a new substantive policy statement.

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Limited Liability Companies, PTR 97-2.

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

August 8, 1997

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

The federal tax classification of a limited liability company (LLC) determines the entity's classification for Arizona tax purposes. The classification of a limited liability company for Arizona income tax purposes will apply retroactively from and after December 31, 1996, including LLCs that determine their federal tax classification under the "check-the-box rules" before the effective date of the revised Arizona Limited Liability Company Act.

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

This substantive policy statement supersedes PTR 94-2.

5. **The name, address, and telephone number 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

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

Transaction Privilege and Use Tax Exemptions for Motor Vehicle Dealers' Documentation Fees, TPR 97-2.

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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:**
June 23, 1997
3. **Summary of the contents of the substantive policy statement:**
Transaction privilege and use tax do not apply to documentation fees charged by a motor vehicle dealer for preparing and processing the required documents to obtain title and registration of the vehicle on behalf of the purchaser.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement supersedes Arizona Transaction Privilege Tax Ruling TPR 97-1.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: Tax Research and Analysis Section
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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Prime Contracting Exemption for the Installation of Machinery and Equipment not Permanently Attached, TPR 97-3.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
July 15, 1997
3. **Summary of the contents of the substantive policy statement:**
The exemption from tax for the installation of specific machinery and equipment is discussed.
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, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
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