

NOTICES OF GUIDANCE DOCUMENTS

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 GUIDANCE DOCUMENT

ARIZONA DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Entering into Closing Agreements Under A.R.S. § 42-139.06, GTP 98-1
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
November 2, 1998
- Summary of the contents of the guidance document:**
If more than 60% of the persons in a class of taxpayers fail to properly account for their taxes due to the same extensive misunderstanding or misapplication of the tax laws, the Taxpayer Bill of Rights provides the Arizona Department of Revenue with the authority to enter into closing agreements with all taxpayers in the affected class.
- A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes and replaces GTP 95-1.
- The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Address: Tax Research and Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

Telephone: (602) 542-4672
- 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) 255-2060 (1-800-843-7196 Nationwide) or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF GUIDANCE DOCUMENT

ARIZONA DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 1997, Chapters 116 and 227, TPP 99-1
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
January 5, 1999
- Summary of the contents of the guidance document:**
This procedure provides guidance to taxpayers requesting refunds of transaction privilege and/or use taxes paid which are available under certain retroactive provisions enacted during the 1997 legislative session.

Arizona Administrative Register
Notices of Guidance Documents

4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes and replaces Arizona Transaction Privilege Tax Procedure TPP 97-1.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Address: Tax Research and Analysis Section
Arizona Department of Revenue
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Phoenix, Arizona 85007

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NOTICE OF AGENCY GUIDANCE DOCUMENTS
ARIZONA DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 1997, Chapter 274, TPP 99-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
February 17, 1999
3. **Summary of the contents of the guidance document:**
This procedure provides guidance to taxpayers requesting refunds of transaction privilege and/or use tax paid which are available under Laws 1997, Chapter 274.
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:**
Address: Tax Research and Analysis Section
Arizona Department of Revenue
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