

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(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 AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF INSURANCE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Administration of Workers' Compensation laws (Circular Letter 1999-1).
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
April 2, 1999.
3. **Summary of the contents of the substantive policy statement:**
The circular letter explains that the Director established a Workers' Compensation Task Force (Task Force) to recommend action regarding Workers' Compensation issues.
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:**
Name: Vista T. Brown
Address: Arizona Department of Insurance
2910 North 44th Street, Suite 210
Phoenix, Arizona 85251
Telephone: (602) 912-8456
Fax: (602) 912-8452
6. **Information about where a person may obtain a copy of the substantive policy statement:**
Copies of this policy may be obtained from the internet at <http://www.state.az.us/id> or from the person listed in question #5 for 25 cents per page.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Mining Tax Base, TPR 98-1
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
July 17, 1998
3. **Summary of the contents of the substantive policy statement:**
This ruling defines the tax base under the mining classification when the selling price of the mineral product includes an amount which represents the value added by additional processing, refinement, or packaging.
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:**

Notices of Substantive Policy Statements

Address: Tax Research and Analysis Section
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 (1-800-843-7196 Nationwide), or write to:

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

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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS

ARIZONA DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

I.R.C. § 338(h)(10) Elections, CTR 98-2

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

July 23, 1998

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

Arizona has no specific statutory provisions regarding an I.R.C. § 338(h)(10) election. Arizona's tax treatment of an I.R.C. § 338(h)(10) election is based on the legislative intent expressed in A.R.S. § 43-102.A and the provisions of A.R.S. § 43-1101.1. This ruling consists of the department's answers to questions which have been raised concerning the Arizona tax treatment of an I.R.C. § 338(h)(10) election.

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

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 (1-800-352-4090 Nationwide), or write to:

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Arizona Administrative Register
Notices of Substantive Policy Statements

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS
ARIZONA DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Definition of Foreign Corporation Does Not Include Double-Weighting the Sales Factor, CTR 99-1
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
February 2, 1999
3. **Summary of the contents of the substantive policy statement:**
The sales factor is not double-weighted when determining whether a corporation is a foreign corporation under A.R.S. § 43-1105.5(b).
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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1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Qualified Funeral Trusts Composite Returns, FTR 99-1
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
March 17, 1999
3. **Summary of the contents of the substantive policy statement:**
The substantive policy statement provides for the filing of composite Arizona fiduciary income tax returns by trustees of qualified funeral trusts and sets forth the procedure to be followed in filing such returns.
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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1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Transactions with the United States Government, TPR 99-1

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

January 12, 1999

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

This ruling addresses the application of the transaction privilege and use tax statutes to transactions with the United States Government.

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

This statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 95-16.

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 AGENCY SUBSTANTIVE POLICY STATEMENTS
ARIZONA DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Arizona Income Tax Withholding on Pensions or Annuities, WTR 99-2

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

February 2, 1999

Arizona Administrative Register
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3. Summary of the contents of the substantive policy statement:

The substantive policy statement sets forth the Arizona income tax withholding requirements for pension and annuity payments when voluntary withholding is elected.

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

This statement supersedes Arizona Withholding Tax Ruling WTR 92-2.

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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1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Arizona Information Return Reporting Requirements, WTR 99-1

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

February 2, 1999

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

The substantive policy statement sets forth the Arizona information return reporting requirements.

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

This statement supersedes Arizona Withholding Tax Ruling WTR 92-4.

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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1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
The Taxability of Businesses that Provide Parking, TPR 99-2
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
February 17, 1999
3. **Summary of the contents of the substantive policy statement:**
This ruling differentiates between taxable commercial leases of real property and nontaxable licenses to use real property.
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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1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Dental Prosthetic Appliances, TPR 99-3
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
February 17, 1999
3. **Summary of the contents of the substantive policy statement:**
The ruling discusses which items utilized by dentists qualify as prosthetic appliances for purposes of exemption from transaction privilege tax or use tax.
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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1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Airline Food, TPR 99-4

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

February 17, 1999

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

This ruling addresses the exemption from transaction privilege and use tax for sales and purchases of food, beverages, condiments and accessory items sold to airlines if the airlines provide the food and beverages to passengers for consumption during the flight without an additional charge.

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

This statement rescinds Arizona Transaction Privilege Tax Ruling TPR 96-4.

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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