

## NOTICES OF RECODIFICATION

Whenever the Secretary of State's Office finds it necessary to recodify a Chapter in order to maintain the integrity of the codification system or whenever an agency requests, in writing, that the Office recodify an entire Chapter or portion of a Chapter, the Office will publish a Notice of Recodification in the *Register*.

*Editor's Note: This Notice of Recodification is being reprinted due to errors that were inadvertently made at the time of publication in the May 21, 1999, issue of the Register. The Register Editor apologizes for the errors and any inconvenience they may have caused.*

1. **The Section numbers and headings of the rules before recodification:**

TITLE 15. REVENUE  
CHAPTER 2. DEPARTMENT OF REVENUE  
INCOME AND WITHHOLDING TAX SECTION  
ARTICLE 3. RETURNS

R15-2-326. Extension of Time for Filing Returns; Automatic Extensions

2. **The Section numbers and headings of the rules after recodification:**

TITLE 15. REVENUE  
CHAPTER 10. DEPARTMENT OF REVENUE  
GENERAL ADMINISTRATION  
ARTICLE 2. ADMINISTRATION

R15-10-202. Extension of Time for Filing Returns; Automatic Extensions

3. **A conversion table between the old numbering scheme and the new numbering scheme:**

**Old Numbering Scheme**

**New Numbering Scheme**

15 A.A.C. 2.

15 A.A.C. 10.

Article 3.

Article 2.

R15-2-326.

R15-10-202.