

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 INDUSTRIAL COMMISSION OF ARIZONA

1. **Subject of the substantive policy statement and the number by which the policy statement is referenced:**
Admission of new members to a workers' compensation pool created under A.R.S. § 11-952.01.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 1, 1996
3. **Summary of the contents of the substantive policy statement:**
The Industrial Commission shall determine whether the admission of a new member to a workers' compensation pool created under A.R.S. § 11-952.01 will affect the solvency or financial ability of the workers' compensation pool to pay workers' compensation claims by requiring the workers' compensation pool to demonstrate compliance with the requirements of A.R.S. § 23-961(A)(2), A.A.C. R20-5-202(A) and (C), and A.R.S. § 11-952 for each new member that the workers' compensation pool seeks to admit.
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: Laura L. McGrory, Assistant Chief Counsel
Address: Industrial Commission of Arizona
800 W. Washington
Phoenix, Arizona 85005
Telephone: (602) 542-5781
6. **Information about where a person may obtain a copy of the substantive policy statement:**
A copy of the statement can be obtained at the address listed in question #5 for 25¢ per page.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS INDUSTRIAL COMMISSION OF ARIZONA

1. **Subject of the substantive policy statement and the number by which the policy statement is referenced:**
Vocational rehabilitation assistance provided by the Special Fund Division of the Industrial Commission to workers with unscheduled injuries.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
September 26, 1996
3. **Summary of the contents of the substantive policy statement:**
The Industrial Commission exercised its discretion in 1969, 1970, and 1987 under A.R.S. § 23-1065(A), and established a vocational rehabilitation program through the Industrial Commission Special Fund Division to provide vocational rehabilitation assistance to workers who suffered scheduled and unscheduled injuries. With regard to unscheduled injuries, the Special Fund Division has interpreted and implemented the 1969 resolution by providing vocational rehabilitation assistance to any worker injured on the job who provided written documentation of a permanent disability and an inability to return to the worker's regular line of employment. Having reviewed the Special Fund interpretation and implementation of that resolution, the Industrial Commission affirms that

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interpretation and implementation. The Special Fund shall continue to provide vocational rehabilitation assistance to any worker injured on the job who provides documentation of a permanent disability and the inability to return to the worker's regular line of employment.

4. **A statement as to whether the substantive policy statement is a new or revised statement:**
This substantive policy statement is a reaffirmation of an existing policy.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Address: Laura L. McGrory, Assistant Chief Counsel
800 West Washington
Phoenix, AZ 85005

Telephone: (602) 542-5781
6. **Information about where a person may obtain a copy of the substantive policy statement:**
A copy of the statement can be obtained at the address listed in question #5 for a cost of 25¢ per page.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT
STATE BOARD FOR PRIVATE POSTSECONDARY EDUCATION

1. **Subject of the substantive policy statement and the number by which the policy statement is referenced:**
Claims (#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 14, 1990
Revised: May 20, 1998
Revised: May 27, 1999
3. **Summary of the contents of the substantive policy statement:**
R4-39-602 allows the State Board for Private Postsecondary Education to determine the amount of the claim to be paid and the party to whom the claim shall be paid. Substantive Policy Statement #3 outlines the specific guidelines that the Board uses in determining the amount of the claim and to whom the claim is to be paid.
4. **A statement as to whether the substantive policy statement is a new or revised statement:**
This is a revised 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: Teri Candelaria, Executive Director

Address: State Board for Private Postsecondary Education
1400 W. Washington Street, Room 260
Phoenix, Arizona 85007

Telephone: (602) 542-5709
6. **Information about where a person may obtain a copy of the substantive policy statement:**
Copies of the statement are available at the Executive Director's Office at the address listed in question #5.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS
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:**
Recalculating NOLs from Separate Corporate Returns to a Combined Corporate Return, CTR 99-3
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 22, 1999
3. **Summary of the contents of the substantive policy statement:**

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Describes the method of determining the correct NOL carryforward when the taxpayer's filing method changes.

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:**
Address: Tax Research & 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) 255-3381 (1-800-352-4090 Nationwide), or write to:

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

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

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT
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:**
Inclusion of Short Term Investments in the Sales Factor, CTR 99-4
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 25, 1999
3. **Summary of the contents of the substantive policy statement:**
Discusses whether certain investment receipts should be included in the sales factor.
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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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS
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:**
Application of Public Law 86-272, CTR 99-5
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 25, 1999
3. **Summary of the contents of the substantive policy statement:**
Provides guidance concerning nexus and discusses the application of Public Law 86-272 to taxpayers selling tangible personal property in the state.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement supersedes Arizona Corporate Tax Ruling CTR 95-2.
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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Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS
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:**
Whether Businesses that Rent the use of Tanning Equipment are Subject to the Transaction Privilege Tax, TPR 99-5
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 27, 1999
3. **Summary of the contents of the substantive policy statement:**
Provides that businesses that rent the use of tanning equipment for a consideration are subject to the transaction privilege tax under the personal property rental classification.
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:**
Address: Tax Research & Analysis Section

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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, AZ 85038-9086

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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENTS

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:

Taxation of Income Derived from Sending and Receiving FAX Messages, TPR 99-6

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

June 1, 1999

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

Income derived from sending or receiving FAX messages is subject to tax under the telecommunications classification unless the income is inseparable from a primary business of the taxpayer.

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

This is a new statement. The statement also supersedes in part Arizona Transaction Privilege Tax Ruling TPR 92-3.

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

Address: Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

Telephone: (602) 542-4672

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