

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:**
Newly enacted legislation that affects the Department, its licensees, and consumers. (Circular Letter 1999-5).
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
July 22, 1999.
3. **Summary of the contents of the substantive policy statement:**
The circular letter summarizes the major pieces of newly enacted legislation that affect the Department and its licensees and consumers.
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 Thompson Brown
Address: Arizona Department of Insurance
2910 N. 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 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:**
Research and Experimental Expenditures Subtraction Pursuant to A.R.S. § 43-106(B)(4); CTR 99-6
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
July 12, 1999
3. **Summary of the contents of the substantive policy statement:**
Taxpayers with a taxable year ending from and after June 30, 1992 and beginning before January 1, 1994, will be allowed an additional subtraction for research and experimental expenditures equal to the amount of the federal credit.
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:**

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

(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>.