

## NOTICES OF GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of guidance documents and substantive policy statements issued by agencies (A.R.S.) § 41-1013(B)(14)). Substantive policy statements and guidance documents are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A substantive policy statements 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 DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**  
Issuance of Private Taxpayer Rulings; GTP 99-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**  
October 22, 1999
3. **Summary of the contents of the guidance document:**  
This procedure explains the basic principles and answers often-asked questions in relation to the issuance of private taxpayer rulings. Additionally, this procedure discusses areas in which the department will not issue private taxpayer rulings and the reliance which may be placed on them by taxpayers and the department.
4. **A statement as to whether the guidance document is a new document or a revision:**  
This guidance document supersedes and rescinds Arizona General Tax Procedure GTP 94-3.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document 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 guidance document and the costs for obtaining the document:**  
Anyone wishing to obtain a copy of this document should call (602) 255-3381 (800-352-4090 Nationwide), or write to:  
  
Tax Research & Analysis Section  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
  
(602) 542-4672  
  
This information is also available by visiting our web site at: <http://www.revenue.state.az.us>.