

NOTICES OF AGENCY 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 AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Relief from Joint and Several Liability, ITP 00-1
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
February 10, 2000
- Summary of the contents of the guidance document:**
The guidance document sets forth the procedure required to request relief from joint and several liability on a joint Arizona income tax return.
- A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Individual Income Tax Procedure ITP 97-3.
- The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Tax Research and Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

(602) 542-4672
- 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 (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 GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Individuals Deducting a Net Operating Loss Carryback, ITP 99-1
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
February 10, 2000
- Summary of the contents of the guidance document:**
The guidance document sets forth the procedure required by individuals who carryback a net operating loss.
- A statement as to whether the guidance document is a new document or a revision:**

Arizona Administrative Register
Notices of Agency Guidance Documents

This guidance document supersedes Arizona Individual Income Tax Procedure ITP 97-2.

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

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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:

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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. Title of the guidance document and the guidance document number by which the document is referenced:

Carryover of Net Operating Loss Incurred Prior to Arizona Residency, ITR 99-2

2. Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:

February 10, 2000

3. Summary of the contents of the guidance document:

The substantive policy statement provides that, except for the year in which Arizona residency is established, a federal net operating loss incurred from non-Arizona sources prior to residency may generally be carried forward to a taxpayer's Arizona return when a loss carryover is reflected in the taxpayer's federal adjusted gross income.

4. A statement as to whether the guidance document is a new document or a revision:

This is a new statement.

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NOTICE OF AGENCY GUIDANCE DOCUMENT

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1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Factoring Transaction Privilege Tax and Related Taxes for Retailers and other Non-Prime Contractors (Prime Contractors: See TPP 00-2), TPP 00-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
February 10, 2000
3. **Summary of the contents of the guidance document:**
Provides detailed information and examples of the mathematical process of factoring transaction privilege tax and other taxes from gross receipts, which is an alternative to separately charging the taxes to the customer. This procedure is applicable to retailers and other taxpayers that are not prime contractors. (Factoring for prime contractors is separately addressed by TPP 00-2.)
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Sales Tax Ruling No. 3-0-84.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
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Procedure for Factoring Transaction Privilege Tax and Related Taxes for Prime Contractors, TPP 00-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
February 10, 2000
3. **Summary of the contents of the guidance document:**
Provides detailed information and examples of the mathematical process of factoring transaction privilege tax and other taxes from gross receipts, which is an alternative to separately charging the taxes to the customer. This procedure is applicable to prime contractors only. (Factoring for retailers and other non-prime contractors is separately addressed by TPP 00-1.)
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Sales Tax Ruling No. 3-0-84.
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