

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: The Department of Revenue filed the following Notice of Recodification with the Office of the Secretary of State June 2, 2000. The old and new Section numbers and headings are listed below in separate lists, followed by a conversion table between the old numbering scheme and the new numbering scheme.

NOTICE OF RECODIFICATION

TITLE 15. REVENUE

CHAPTER 2. DEPARTMENT OF REVENUE

INCOME AND WITHHOLDING TAX SECTION

1. A list of Articles and Sections being recodified along with their respective headings.

ARTICLE 1. DEFINITIONS AND GENERAL PROVISIONS

Section
R15-2-101. Title

ARTICLE 2. ADMINISTRATION

ARTICLE 3. RETURNS

Section
R15-2-304. Fiduciary returns
R15-2-308. Gross income defined for purposes of determination to file
R15-2-325. Time for filing returns
R15-2-328. Returns filed by persons outside the United States
R15-2-341. Common trust fund returns
R15-2-343. Information required of certain trusts claiming charitable deductions

ARTICLE 4. WITHHOLDING

Section
R15-2-401. Payment Schedule; Rates; Election by Employee
R15-2-403. Employment Excluded from Withholding
R15-2-432. Refund of Excess Withholding

ARTICLE 5. PAYMENT AND COLLECTION OF TAX

Section
R15-2-581. Payment of Estimated Income Tax by Individuals

ARTICLE 6. ABATEMENTS, CREDITS, AND REFUNDS

ARTICLE 7. JEOPARDY ASSESSMENTS; BANKRUPTCY; RECEIVERSHIP

ARTICLE 8. INTEREST AND PENALTIES

ARTICLE 9. GENERAL ACCOUNTING PROVISIONS

Section
R15-2-933. Application to file return for short period income
R15-2-947. Consolidated returns by controlled corporations

R15-2-961. Items not deductible in computing taxable income

ARTICLE 10. INDIVIDUALS

Section

- R15-2-1021. Additions and Subtractions to Arizona Gross Income
- R15-2-1021.01. Beneficiary's Share of Trust or Estate Income
- R15-2-1021.02. Lump Sum Distributions
- R15-2-1021.03. Annuities Where 1st Payment Was Received Prior to December 31, 1978
- R15-2-1021.04. Credit for Dependent Care Facilities
- R15-2-1021.05. Partnership Income or Loss
- R15-2-1021.06. Income-producing Property – Different Basis
- R15-2-1021.07. Pollution Control Devices
- R15-2-1021.08. Child Care Facilities
- R15-2-1021.09. Individual Net Operating Losses
- R15-2-1021.10. Amounts Already Deducted
- R15-2-1022.01. Retirement Benefits, Annuities, Pensions
- R15-2-1022.02. IRA or HR-10 Distributions
- R15-2-1022.03. Annuities Where 1st Payment Was Received Prior to December 31, 1978
- R15-2-1022.04. Lottery Winnings
- R15-2-1022.05. Social Security and Railroad Retirement Benefits
- R15-2-1022.06. Income Previously Recognized
- R15-2-1023. Exemptions for blind persons, persons over 65 years, and for dependents
- R15-2-1029. Deferred exploration expenditures
- R15-2-1030. Amortization of property used for atmospheric and water pollution control – general rule
- R15-2-1032. Amortization of child care facilities
- R15-2-1041. Optional standard deduction
- R15-2-1071. Credit for Net Income Taxes Paid to Another State or Country by an Arizona Resident
- R15-2-1072. Property Tax Credit
- R15-2-1091. Income of a non-resident
- R15-2-1092. Income from intangible personal property
- R15-2-1096. Credit for Income Taxes Paid by a Non-Resident

ARTICLE 11. CORPORATIONS

Section

- R15-2-1121. Additions to Arizona gross income: corporations
- R15-2-1122. Subtractions from Arizona gross income: corporations
- R15-2-1123. Corporate Net Operating Loss
- R15-2-1125. Domestic International Sales Corporation (DISC)
- R15-2-1128. Dividends Received from Arizona Corporations
- R15-2-1131. Definitions
- R15-2-1132. Taxpayers liable: definitions
- R15-2-1133. Taxable in another state: in general
- R15-2-1139. Apportionment formula
- R15-2-1140. Property factor
- R15-2-1141. Property factor: valuation of owned property
- R15-2-1142. Property factor: averaging property values
- R15-2-1143. Payroll factor: in general
- R15-2-1144. Payroll factor: compensation paid in this state
- R15-2-1145. Sales factor: in general
- R15-2-1146. Sales factor: tangible personal property
- R15-2-1147. Sales other than sales of tangible personal property in this state
- R15-2-1148. Apportionment by Department

ARTICLE 12. TAX EXEMPT ORGANIZATIONS

Section

- R15-2-1202. Feeder organization not exempt from tax
- R15-2-1212. Denial of exemption to organizations engaged in prohibited transactions
- R15-2-1214. Denial of exemption under Section 43-1214 in the case of certain organizations accumulating incomes
- R15-2-1216. Future status of organization denied exemption

R15-2-1242. Returns of tax exempt organizations

ARTICLE 13. ESTATES AND TRUSTS

Section

R15-2-1313. Taxable income of estates and trusts

ARTICLE 14. PARTNERSHIPS

Section

R15-2-1411. Partnerships

R15-2-1413. Distributive shares of partners

2. A list of Subchapters, Articles, and Sections as recodified along with their respective headings.

SUBCHAPTER A. GENERAL AND ADMINISTRATIVE

ARTICLE 1. DEFINITIONS AND GENERAL PROVISIONS

Section

R15-2A-101. Title

R15-2A-102. Gross Income Defined for Purposes of Determination to File

R15-2A-103. Time for Filing Returns

R15-2A-104. Returns Filed by Persons Outside the United States

ARTICLE 2. ACCOUNTING

Section

R15-2A-201. Application to File Return for Short Period Income

R15-2A-202. Items Not Deductible in Computing Taxable Income

SUBCHAPTER B. WITHHOLDING

ARTICLE 1. WITHHOLDING BY EMPLOYER

Section

R15-2B-101. Payment Schedule; Rates; Election by Employee

R15-2B-102. Employment Excluded from Withholding

ARTICLE 2. WITHHOLDING AS PAYMENT OF TAX FOR EMPLOYEE

Section

R15-2B-201. Refund of Excess Withholding

SUBCHAPTER C. INDIVIDUALS

ARTICLE 1. ESTIMATED TAX

Section

R15-2C-101. Payment of Estimated Income Tax by Individuals

ARTICLE 2. ADDITIONS TO ARIZONA GROSS INCOME

Section

R15-2C-201. Additions and Subtractions to Arizona Gross Income

R15-2C-202. Beneficiary's Share of Trust or Estate Income

R15-2C-203. Lump Sum Distributions

R15-2C-204. Annuities Where 1st Payment Was Received Prior to December 31,1978

R15-2C-205. Credit for Dependent Care Facilities

R15-2C-206. Partnership Income or Loss

R15-2C-207. Income-producing Property – Different Basis

R15-2C-208. Pollution Control Devices

R15-2C-209. Child Care Facilities

R15-2C-210. Individual Net Operating Losses

R15-2C-211. Amounts Already Deducted

ARTICLE 3. SUBTRACTIONS FROM ARIZONA GROSS INCOME

Section

R15-2C-301. Retirement Benefits, Annuities, Pensions

R15-2C-302. IRA or HR-10 Distributions

R15-2C-303. Annuities Where 1st Payment Was Received Prior to December 31, 1978

R15-2C-304. Lottery Winnings

R15-2C-305. Social Security and Railroad Retirement Benefits

R15-2C-306. Income Previously Recognized

R15-2C-307. Exemption for Blind Persons

R15-2C-308. Exemption for Persons over 65 years of Age

R15-2C-309. Exemption for Dependents

ARTICLE 4. DEDUCTIONS

Section

R15-2C-401. Optional Standard Deduction

ARTICLE 5. CREDITS

Section

R15-2C-501. Credit for Net Income Taxes Paid to Another State or Country by an Arizona Resident

R15-2C-502. Property Tax Credit

ARTICLE 6. NONRESIDENTS

Section

R15-2C-601. Income of a Nonresident

R15-2C-602. Income from Intangible Personal Property

R15-2C-603. Credit for Income Taxes Paid by a Nonresident

SUBCHAPTER D. CORPORATIONS

ARTICLE 1. GENERAL

Section

R15-2D-101. Definitions

ARTICLE 2. ADDITIONS TO ARIZONA GROSS INCOME

Section

R15-2D-201. Additions to Arizona Gross Income

ARTICLE 3. SUBTRACTIONS FROM ARIZONA GROSS INCOME

Section

R15-2D-301. Subtractions from Arizona Gross Income

R15-2D-302. Corporate Net Operating Loss

R15-2D-303. Domestic International Sales Corporation (DISC)

R15-2D-304. Dividends Received from Arizona Corporations

R15-2D-305. Deferred Exploration Expenditures

R15-2D-306. Amortization of Property Used for Atmospheric and Water Pollution Control – General Rule

R15-2D-307. Amortization of Child Care Facilities

ARTICLE 4. MULTISTATE DIVISION OF INCOME

Section

R15-2D-401. Unitary Business and Combined Returns

R15-2D-402. Consolidated Returns by Controlled Corporations

R15-2D-403. Taxable in Another State

R15-2D-404. Apportionment Formula

R15-2D-405. Intercompany Eliminations

ARTICLE 5. BUSINESS AND NONBUSINESS INCOME

Section

- R15-2D-501. General
- R15-2D-502. Rents From Real and Tangible Personal Property
- R15-2D-503. Gains or Losses From Sales of Assets
- R15-2D-504. Interest
- R15-2D-505. Dividends
- R15-2D-506. Royalties
- R15-2D-507. Proration of Deductions
- R15-2D-508. Consistency and Uniformity in Reporting

ARTICLE 6. PROPERTY FACTOR

Section

- R15-2D-601. General
- R15-2D-602. Property Used for the Production of Business Income
- R15-2D-603. Property Factor Numerator
- R15-2D-604. Valuation of Owned Property
- R15-2D-605. Valuation of Rented Property
- R15-2D-606. Averaging of Monthly Property Values
- R15-2D-607. Consistency in Reporting

ARTICLE 7. PAYROLL FACTOR

Section

- R15-2D-701. General
- R15-2D-702. Payroll Factor Denominator
- R15-2D-703. Payroll Factor Numerator
- R15-2D-704. Compensation Paid in this State
- R15-2D-705. Consistency in Reporting

ARTICLE 8. SALES FACTOR

Section

- R15-2D-801. General
- R15-2D-802. Sales Factor Denominator
- R15-2D-803. Sales Factor Numerator
- R15-2D-804. Sales of Tangible Personal Property
- R15-2D-805. Sales of Tangible Personal Property to the United States Government
- R15-2D-806. Sales Other Than Sales of Tangible Personal Property in This State
- R15-2D-807. Consistency in Reporting

ARTICLE 9. DEPARTURE FROM STANDARD APPORTIONMENT AND ALLOCATION PROVISIONS

Section

- R15-2D-901. General
- R15-2D-902. Special Provisions for the Property Factor
- R15-2D-903. Special Provisions for the Sales Factor

SUBCHAPTER E. TAX EXEMPT ORGANIZATIONS

ARTICLE 1. ORGANIZATIONS EXEMPT FROM TAX

Section

- R15-2E-101. Feeder Organization Not Exempt from Tax

ARTICLE 2. DENIAL OF EXEMPT STATUS

- R15-2E-201. Denial of Exemption to Organizations Engaged in Prohibited Transactions
- R15-2E-202. Denial of Exemption Under A.R.S. § 43-1214 in the Case of Certain Organizations Accumulating Incomes

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R15-2E-203. Future Status of Organization Denied Exemption

ARTICLE 3. RETURNS OF EXEMPT ORGANIZATIONS

Section

R15-2E-301. Returns of Tax Exempt Organizations

SUBCHAPTER F. ESTATES AND TRUSTS

ARTICLE 1. RETURNS

Section

R15-2F-101. Fiduciary Returns

R15-2F-102. Common Trust Fund Returns

R15-2F-103. Information Required of Certain Trusts Claiming Charitable Deductions

ARTICLE 2. IMPOSITION OF TAX ON ESTATES AND TRUSTS

Section

R15-2F-201. Taxable Income of Estates and Trusts

SUBCHAPTER G. PARTNERSHIPS

ARTICLE 1. TAXATION OF PARTNERSHIPS

Section

R15-2G-101. Partnerships

R15-2G-102. Distributive Shares of Partners

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

Old Numbering Scheme

New Numbering Scheme

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R15-2-1022.01.	R15-2C-301.
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R15-2-1216.	R15-2E-203.
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R15-2-1242.	R15-2E-301.
ARTICLE 13	SUBCHAPTER F
-----	SUBCHAPTER F, ARTICLE 2
R15-2-1313.	R15-2F-201.
ARTICLE 14	SUBCHAPTER G
-----	SUBCHAPTER G, ARTICLE 1
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R15-2-1413.	R15-2G-102.

4. The name and address of agency personnel with whom persons may communicate regarding the recodification.

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