

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

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Use of Exemption Certificates, TPP 00-3
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
March 8, 2000
3. **Summary of the contents of the guidance document:**
This document provides guidance to taxpayers and consumers in the use of departmental certificates in claiming deductions and exclusions from Arizona transaction privilege tax.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes and updates Arizona Transaction Privilege Tax Procedure TPP 95-3.
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) 255-2060 (1-800-843-7196 Nationwide), or write to:

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

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