

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 substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Procedure for Assessment of Penalties, Interest, and Examination Costs for Unclaimed Property, UNP 01-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 7, 2001

3. Summary of the contents of the substantive policy statement:

The guidance document sets forth criteria for assessment of penalties, interest, and examination costs for failure to timely pay or deliver unclaimed property to the department.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This document supersedes Arizona Unclaimed Property Procedure UNP 97-1.

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 and Analysis Section
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 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) 255-2060 (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 on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.revenue.state.az.us>.