

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

What is a controlled subsidiary for purposes of Arizona Revised Statutes § 42-2003, GTR 02-1

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

September 5, 2002

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

This ruling defines what constitutes a controlled subsidiary for purposes of allowing another corporation to execute an authorization to disclose a controlled subsidiary's confidential information to a person who is not a principle officer of the controlled corporation.

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

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Office of Tax Policy & Legal Support
Arizona Department of Revenue

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (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) 255-3381 (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 SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Arizona individual income tax treatment of stock options when there is a change in residency, ITR 02-5

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

October 21, 2002

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

This substantive policy statement addresses the Arizona individual income tax treatment of income from stock options when there is a change in residency.

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

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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