

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. Substantive policy statements and agency guidance documents do not include internal procedural documents which may only affect the internal procedures of the agency and do 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 Requesting Refunds Under Laws 2004, Chapter 242, 46th Legislature, Second Regular Session; TPP 04-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
August 24, 2004
- 3. Summary of the contents of the guidance document:**
This document provides guidance to claimants requesting a refund of transaction privilege taxes paid pursuant to A.R.S. § 42-1118(F). This statute allows motor vehicle manufacturers, who repurchase motor vehicles pursuant to Arizona's Lemon Law statutes or for reasons of customer satisfaction, to request a refund of transaction privilege tax refunded to a consumer on the repurchase of the motor vehicle by the manufacturer.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**
Name: Arizona Department of Revenue
Tax Research & Analysis

Address: 1600 West Monroe
Phoenix, AZ 85007

Telephone: (602) 716-6803
- 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>.