

**NOTICES OF EXPIRATION OF RULES  
UNDER A.R.S. § 41-1056(E)**

Under A.R.S. § 41-1056(E), if an agency does not file a five-year rule review report with the Governor's Regulatory Review Council (including a revised report); or if an agency does not file an extension before the due date of the report; or if an agency files an extension but does not submit a report within the extension period; the rules scheduled for review expire. The Council is required to notify the Secretary of State that the rules have expired and are no longer enforceable. The notice is published in the *Register*, and the rules are removed from the *Code*.

**GOVERNOR'S REGULATORY REVIEW COUNCIL  
NOTICE OF RULE EXPIRATION**

1. **Agency name:** Department of Revenue
2. **Title and its heading:** 15, Revenue
3. **Chapter and its heading:** 2, Department of Revenue – Income and Withholding Tax Section
4. **As required by A.R.S. § 41-1056(E), the Council provides notice that the following Sections expired on October 31, 2004, and are no longer enforceable.**

R15-2C-203 Lump Sum Distributions  
R15-2C-205 Credit for Dependent Care Facilities  
R15-2D-304 Dividends Received from Arizona Corporations  
R15-2F-201 Taxable Income of Estates and Trusts

5. **Signature of Jeanne Hann** /s/ **Date of Signing** December 6, 2004

6. **Jeanne Hann**  
Typed name of Jeanne Hann  
G.R.R.C. Administrator