

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 a 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

[M05-169]

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

Arizona Department of Revenue Standards for Abatement of Penalties Based on Reasonable Cause; GTR 04-2

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

October 14, 2004

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

Provides standards by which civil penalties may be abated for reasonable cause

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

This statement supersedes Arizona General Tax Ruling GTR 94-4.

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

Name: Arizona Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

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, or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M05-170]

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

Will the Department of Revenue permit income tax return preparers to use an alternative method of signing original returns, amended returns, or requests for filing extensions; GTR 05-1

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

January 11, 2005

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

Tax return preparers may use an alternative method of signing original returns, amended returns, or requests for filing extensions. A return preparer may sign an original return, an amended return, or an extension filing request by rubber

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stamp, mechanical device, or computer software program. These alternative methods of signing must include either a fax of the individual preparer's signature or the individual preparer's printed name.

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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