



## NOTICE 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 DOCUMENTS

### ARIZONA DEPARTMENT OF REVENUE

[M15-127]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**  
Procedure for a Taxpayer Requesting a Taxpayer Assistance Order (TAO); GTP 15-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**  
January 22, 2015
3. **Summary of the contents of the guidance document:**  
Explains how to request a Taxpayer Assistance Order from the Problem Resolution Officer at the Department of Revenue.
4. **A statement as to whether the guidance document is a new document or a revision:**  
This guidance document supersedes Arizona General Tax Procedure GTP 94-5.
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 Section  
Address: 1600 W. Monroe – Division Code 3  
Phoenix, AZ 85007-2650  
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) 255-3381, or write to:  
Taxpayer Information and Assistance  
Arizona Department of Revenue  
1600 W. Monroe – Division Code 11  
Phoenix, AZ 85007-2650  
This information is also available by visiting our web site at <http://www.azdor.gov>.

## NOTICE OF AGENCY GUIDANCE DOCUMENTS

### ARIZONA DEPARTMENT OF REVENUE

[M15-128]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**  
Procedure for Submitting an Authorization for Disclosure of Confidential Information and Powers of Attorney, GTP 15-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**  
May 23, 2015
3. **Summary of the contents of the guidance document:**  
This guidance document details the information required on an authorization to disclose confidential information, lists the available Department disclosure forms and their uses and outlines who is authorized to sign an authorization to disclose confidential information on behalf of a taxpayer.

**4. A statement as to whether the guidance document is a new document or a revision:**

This guidance document supersedes and rescinds GTP 95-2 and GTP 95-2A.

**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 Section  
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**NOTICE OF AGENCY GUIDANCE DOCUMENTS****ARIZONA DEPARTMENT OF REVENUE**

[M15-129]

**1. Title of the guidance document and the guidance document number by which the document is referenced:**

Procedure for Individuals Deducting a Net Operating Loss Carryback, ITP 13-1

**2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**

December 5, 2013

**3. Summary of the contents of the guidance document:**

Explains the method individuals should use to carryback a net operating loss deduction for individual income taxes.

**4. A statement as to whether the guidance document is a new document or a revision:**

This guidance document supersedes ITP 99-1.

**5. The name and address of the person to whom questions and comments about the guidance document may be directed:**

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**NOTICE OF AGENCY GUIDANCE DOCUMENTS****ARIZONA DEPARTMENT OF REVENUE**

[M15-130]

**1. Title of the guidance document and the guidance document number by which the document is referenced:**

Procedure for Individuals Who Claim Federal and/or Arizona Bonus Depreciation; ITP 15-1

**2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**

January 22, 2015

**3. Summary of the contents of the guidance document:**

Explains how individuals calculate the bonus depreciation adjustments for Arizona when filing their individual



income tax returns.

**4. A statement as to whether the guidance document is a new document or a revision:**

This guidance document supersedes Arizona Individual Income Tax Procedure ITP 14-3.

**5. The name and address of the person to whom questions and comments about the guidance document may be directed:**

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**NOTICE OF AGENCY GUIDANCE DOCUMENTS**

**ARIZONA DEPARTMENT OF REVENUE**

[M15-131]

**1. Title of the guidance document and the guidance document number by which the document is referenced:**

Procedure for a Tobacco Distributor’s Post-Revocation Disposition of Tax Stamps and Untaxed Tobacco Products, LTP 15-1

**2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**

May 11, 2015

**3. Summary of the contents of the guidance document:**

Provides the procedure that a former tobacco distributor licensee must follow to lawfully remove any unaffixed tax stamps or untaxed tobacco products in its possession.

**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 Section  
Address: 1600 W. Monroe – Division Code 3, Phoenix, AZ 85007-2650  
Telephone: (602) 716-6803

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Anyone wishing to obtain a copy of this document should call (602) 255-2060, or write to:  
Taxpayer Information and Assistance  
Arizona Department of Revenue  
1600 W. Monroe – Division Code 11  
Phoenix, AZ 85007-2650

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**NOTICE OF AGENCY GUIDANCE DOCUMENTS**

**ARIZONA DEPARTMENT OF REVENUE**

[M15-132]

**1. Title of the guidance document and the guidance document number by which the document is referenced:**

Procedure for Requesting Refunds Under Laws 2013, Chapter 153, 51st Legislature, TPP 13-1

**2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**

September 9, 2013

**3. Summary of the contents of the guidance document:**

Refund procedure for requesting a refund under Laws 2013, Chapt. 153, 51st Legislature.

**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:**

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