



NOTICES OF SUBSTANTIVE POLICY STATEMENT

The Administrative Procedure Act (APA) requires the publication of Notices of Substantive Policy Statement 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 APA.

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
ARIZONA DEPARTMENT OF REVENUE**

[M15-133]

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

Is an expense which is disallowed for federal purposes because a federal credit was claimed on the same activity permitted as a subtraction for Arizona purposes; CTR 13-1

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

May 6, 2013

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

Explains how expenses that are disallowed for federal purposes because a federal credit was claimed are treated for Arizona corporate income tax purposes.

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

This statement supersedes CTR 93-3, CTR 93-5 and CTR 93-12.

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 – Division Code 3
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 – Division Code 11
Phoenix, AZ 85007-2650

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-134]

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

How do leases and power purchase agreements (PPA) impact the commercial solar energy device credit, CTR 13-2

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

September 16, 2013

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

Explains that corporations that lease or enter into power purchase agreements for solar devices do not qualify for the commercial solar energy device credit.

**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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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-135]

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

Will the department permit a taxpayer to sign Arizona Form AZ-8879 using an electronic signature pad when the return is prepared by an electronic return originator (ERO); ITR 13-1

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

May 6, 2013

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

Explains the requirements for signing Arizona Form AZ-8879 with an electronic signature pad. Arizona Form AZ-8879 is used for an individual to authorize a paid preparer to electronically sign a return on the individual's behalf.

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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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-136]

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

Composite Individual Income Tax Returns; ITR 13-2

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

May 6, 2013

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

Explains the requirements for nonresident partners in a partnership or nonresident shareholders of a subchapter S



corporation, and who have no other Arizona source income, to elect to file together in one composite nonresident individual income tax return.

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

This statement supersedes ITR 97-1.

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
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Phoenix, AZ 85007-2650
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-137]

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

How do leases and power purchase agreements (PPA) impact the commercial solar energy device credit, ITR 13-3

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

September 16, 2013

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

Explains that individuals that lease or enter into power purchase agreements for solar devices do not qualify for the commercial solar energy device credit.

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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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-138]

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

How do leases and power purchase agreements (PPA) impact the residential solar energy device credit, ITR 13-4

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

September 16, 2013

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

Explains that individuals that enter into leases or power purchase agreements for solar devices do not qualify for the residential solar energy device credit.

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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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-139]

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

Can an individual include a federal net operating loss (NOL) incurred from non-Arizona sources while the taxpayer was an Arizona nonresident, in the Arizona taxable income of a return filed for a taxable year in which the taxpayer is an Arizona resident, ITR 13-5

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

December 5, 2013

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

Explains that a federal net operating loss incurred from non-Arizona sources by an individual while the individual was an Arizona nonresident may not be used to determine Arizona taxable income.

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

This statement supersedes ITR 99-2 and applies to the use of any net operating loss in any taxable year beginning from and after December 31, 2013, and to any net operating loss created in any taxable year beginning from and after December 31, 2013, even if that loss is carried back to a prior taxable year.

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
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-140]



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

Can an individual include a capital loss deduction, incurred from non-Arizona sources while the taxpayer was an Arizona nonresident, in the Arizona taxable income of a return filed for a taxable year in which the taxpayer is an Arizona resident, ITR 13-6

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

December 5, 2013

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

Explains that a federal capital loss incurred by non-Arizona sources by an individual while the individual was an Arizona nonresident may not be used to determine Arizona taxable income.

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: Arizona Department of Revenue, Tax Research & Analysis Section
Address: 1600 W. Monroe – Division Code 3
Phoenix, AZ 85007-2650
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-141]

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

When one spouse is a full-year resident of Arizona and the other spouse is a part-year resident of Arizona or an Arizona nonresident may the taxpayers file a joint Arizona income tax return, ITR 14-1.

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

May 14, 2014

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

Explains how to file a joint income tax return when one spouse is a full-year resident and the other spouse is a part-year resident or a non-resident.

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

This statement supersedes Arizona Individual Income Tax Ruling ITR 95-2.

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 – Division Code 3
Phoenix, AZ 85007-2650
Telephone: (602) 716-6803

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-142]

- 1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
For Arizona income tax purposes, how do divorced individuals treat their income, deductions, exemptions, and withholding for the year of divorce, ITR 14-2.
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
May 14, 2014
- 3. Summary of the contents of the substantive policy statement:**
Explains how divorced individuals should treat their income, deductions, exemptions and withholding for income tax purposes in the year of divorce.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement supersedes Arizona Individual Income Tax Ruling ITR 93-23.
- 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 – Division Code 3
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:
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-143]

- 1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
When a paid electronic return preparer has prepared a tax return that will be filed with the Department of Revenue, what method must that paid electronic return preparer use to sign the return, ITR 14-4
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
October 20, 2014
- 3. Summary of the contents of the substantive policy statement:**
Explains how a paid preparer can sign a return filed electronically.
- 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 01-1.
- 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 – Division Code 3
Phoenix, AZ 85007-2650
Telephone: (602) 716-6803
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-144]

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

When an individual is required to sign Arizona Form AZ-8879, may that individual sign Form AZ-8879 using an electronic signature format, and if so what types of electronic signatures are acceptable, ITR 14-5

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

October 20, 2014

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

Explains the requirements for signing Arizona Form AZ-8879 electronically. Arizona Form AZ-8879 is used for an individual to authorize a paid preparer to electronically sign a return on the individual's behalf.

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

This statement supersedes Arizona Individual Income Tax Ruling ITR 13-1.

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 – Division Code 3
Phoenix, AZ 85007-2650
Telephone: (602) 716-6803

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-145]

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

Will Arizona tax interest income derived from obligations of the State of Arizona, or any political subdivisions of Arizona, as evidenced by bonds, when an Arizona resident individual is required to include that income in his or her federal adjusted gross income; ITR 15-1

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

January 22, 2015

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

Interest income from bonds issued by the State of Arizona or a political subdivision of Arizona is not subject to Arizona income tax even if included in federal adjusted gross income.

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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Phoenix, AZ 85007-2650
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT
ARIZONA DEPARTMENT OF REVENUE**

[M15-146]

- 1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Various transfers of untaxed tobacco products between manufacturers, importers, and distributors; LTR 151
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
January 23, 2015
- 3. Summary of the contents of the substantive policy statement:**
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 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: 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 substantive policy statement and the costs for obtaining the policy statement:**
Anyone wishing to obtain a copy of this document should call (602) 255-2060, or write to:
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Arizona Department of Revenue
1600 W. Monroe - Division Code 11
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