



**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**

**DEPARTMENT OF REVENUE**

[M15-235]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**  
 Procedure for Requesting Authorization to Submit Alternate Proof to Establish Entitlement to a Rebate of Taxes Paid on Tobacco Products; LTP 15-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**  
 September 3, 2015
3. **Summary of the contents of the guidance document:**  
 LTP 15-2 provides guidance on how a licensed tobacco distributor may request authorization to submit proof other than the required Arizona Form 845-CIG AND 845-OTP to establish entitlement to a rebate of taxes paid on tobacco products.
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
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, 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>.