



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 DOCUMENT

ARIZONA DEPARTMENT OF REVENUE

[M15-275]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for the Annual Recognition and the Documentation of Exempt Status of Certain Nonprofit Healthcare Organizations; TPP 15-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
June 22, 2015
3. **Summary of the contents of the guidance document:**
This procedure gives information about the transaction privilege and use tax exemptions available to organizations recognized annually by the Department as exempt from tax under certain specific business activities, as well as the application process for obtaining an annual Exemption Letter from the Department and the documentation required for exemptions applicable to vendors, lessors, and utilities.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes TPP 99-5.
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) 255-2060, 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>.