



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

DEPARTMENT OF REVENUE

[M16-172]

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

Timely Filing of Income or Withholding Tax Returns Through the United States Mail, GTR 16-1

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

May 31, 2016

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

How the department determines when an income tax or withholding tax return that is filed through the United States mail is timely filed.

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 93-1.

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

Name: 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

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

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M16-173]

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

Timely Filing of Income or Withholding Tax Returns – Holidays and Weekends, GTR 16-2

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

May 31, 2016

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

When an income tax or withholding tax filing or related tax payment is considered to be timely if the due date falls on a weekend and/or legal holiday.

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 94-2.

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

Name: 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

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

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

[M16-174]

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

Railroad Retirement Benefits, Railroad Disability Benefits, Railroad Unemployment Benefits and Railroad Sickness Payments, ITR 16-1

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

May 31, 2016

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

Arizona income tax treatment of railroad retirement benefits, railroad disability benefits, railroad unemployment benefits and railroad sickness payments paid by the Railroad Retirement Board.

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 96-1.

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

Name: 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

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