

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the identification and publication of a summary of agency guidance documents (A.R.S. § 41-1013(B)(14)).

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Computing the Enterprise Zone Credit; CTP 95-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
May 31, 1995
3. **Summary of the contents of the guidance document:**
The document provides guidance on the calculation of the allowable enterprise zone tax credit for a taxable year. The enterprise zone tax credit is allowed for net increases in employment of qualified employees and, effective September 30, 1992, for net increases in employment of dislocated workers by a business located in an Arizona enterprise zone. Since the enterprise zone tax credit is comprised of 2 separate credits, the credits must be computed separately by the taxpayer.

The enterprise zone tax credit is allowed on a taxable year basis and, therefore, is calculated on a taxable year basis. The calculation of the enterprise zone tax credit is the same for all taxable years, regardless of the length of the taxable year.
4. **A statement as to whether the guidance document is a new document or a revision:**
This is a new document.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Name: Tax Research and Analysis Section
Address: Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone number: (602) 542-4672
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 one of the following Phoenix telephone numbers, 255-3381 or 1-800-352-4090 (from within Arizona only), or write to:

Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557.

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Requesting Refunds of Taxes Paid on Personal Property Liquidation Transactions; TPP 95-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
April 17, 1995
3. **Summary of the contents of the guidance document:**
This procedure outlines the requirements for a taxpayer to request a refund of transaction privilege tax paid on personal property liquidation transactions, including transactions conducted as estate sales or auctions, which occurred between April 19, 1983, and January 1, 1995.
4. **A statement as to whether the guidance document is a new document or a revision:**
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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

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

Procedure for Corporations That Restore Substantial Amounts Held Under a Claim of Right; CTP 95-3

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

Issuance Date: July 27, 1995
Effective for taxable years beginning from and after January 1, 1995.

3. Summary of the contents of the guidance document:

This procedure explains the computation of the Arizona income tax liability when a taxpayer restores in the current year a substantial amount, held under a claim of right, which had been reported in a prior year.

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

This is a new document based on a new statute.

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

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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

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

Procedure for Individuals Who Restore Substantial Amounts Held Under a Claim of Right; ITP 95-1

Arizona Administrative Register
Notices of Agency Guidance Documents

2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
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Effective for taxable years beginning from and after January 1, 1995.
3. **Summary of the contents of the guidance document:**
This procedure explains the computation of the Arizona income tax liability when a taxpayer restores in the current year a substantial amount, held under a claim of right, which had been reported in a prior year.
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