

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements 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 Arizona Administrative Procedure Act. 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

[M06-29]

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

Will Arizona Allow a Dependent Exemption When a Taxpayer Does Not Claim Federal Exemption in Order to Claim the Education Credit, ITR 05-2

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

September 6, 2005

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

When a taxpayer does not claim the dependent exemption for a student on the federal return in order to allow that student to claim a federal education credit on the student's federal return, Arizona will allow that taxpayer to claim the dependent exemption on the Arizona return.

**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  
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  
Phoenix, AZ 85007-2650

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