

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

[M09-173]

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

Information concerning written and oral advice provided to taxpayers by the Department of Revenue; GTR 08-1

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

December 18, 2008

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

The ruling describes the forms of written and oral guidance provided by the Department and liability, if any, for tax, interest, or penalties that is attributable to taxpayers if the guidance is later found to be erroneous.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes and rescinds GTR 07-1.

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 St.
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
Department of Revenue
1600 W. Monroe St.
Phoenix, AZ 85007-2650

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