

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 this 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

ARIZONA STATE BOARD OF PHARMACY

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Approved Continuing Education Policy Statement SPS03
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 21, 2002
- 3. Summary of the contents of the substantive policy statement:**
This policy statement describes the Board of Pharmacy approval process for non-ACPE approved continuing education providers.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement is a revision of a March 7, 2001 policy statement.
- 5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: L.A. Lloyd, Executive Director
Address: Board of Pharmacy
4425 W. Olive, Suite 140
Glendale, AZ 85302
Telephone: (623) 463-2727
Fax: (623) 934-0583
- 6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Copies of this policy statement may be obtained from the person listed above for 25¢ per page.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

- 1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Does the Department grant automatic filing extensions? What effect does a filing extension have on the statute of limitations?; CTR 01-3
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
October 1, 2001

Notices of Substantive Policy Statements

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

This statement discusses the requirements for granting an automatic filing extension and the effect of a filing extension on the statute of limitations.

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

This statement rescinds and supersedes Arizona Corporate Income Tax Ruling CTR 94-8.

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

Name: Office of Tax Policy & Legal Support, Arizona Department of Revenue

Address: 1600 W. Monroe, Phoenix, AZ 85007

Telephone: (602) 542-4672

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 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

How does an amended return affect the estimated payment underpayment penalty?; CTR 02-1

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

July 15, 2002

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

This ruling provides guidance for determining estimated payment underpayment penalty when amended returns are filed.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Should gain on an installment sale be apportioned to Arizona on the basis of the apportionment ratio for year of the sale or the year in which the income is reported?; CTR 02-2

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

July 15, 2002

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

This ruling discusses the apportionment of installment sales by a multistate corporation.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Is income from a qualified electing fund (QEF) taxable?; CTR 02-3

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

August 12, 2002

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

This ruling provides information on the taxability of income from a qualified electing fund.

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

This is a new statement.

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

How does a taxpayer filing an Arizona corporate income tax return determine whether income from foreign currency transactions is business or nonbusiness income?; CTR 02-4

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

August 12, 2002

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

This ruling provides guidance in determining whether income from foreign currency transactions is business or non-business income of a multistate corporation.

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

This is a new statement.

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Methods that Return Preparers and Electronic Return Preparers may use to Sign a Return; GTR 01-1

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

September 5, 2001

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

Prescribes the methods that may be used to sign a return that is electronically filed.

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: Office of Tax Policy & Legal Support, Arizona Department of Revenue

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

What is the Signature Document for Electronically Filed Individual Income Tax Returns?; ITR 01-1

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

September 5, 2001

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

Prescribes the methods that may be used to sign an individual income tax return that is electronically filed.

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: Office of Tax Policy & Legal Support, Arizona Department of Revenue

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Arizona Administrative Register
Notices of Substantive Policy Statements

Telephone: (602) 542-4672

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DEPARTMENT OF REVENUE

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

Does the Department grant automatic filing extensions? What effect does a filing extension have on the statute of limitations?; ITR 01-2

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

October 1, 2001

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

This statement discusses the requirements for granting an automatic filing extension and the effect of a filing extension on the statute of limitations.

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

This statement rescinds and supersedes Arizona Individual Income Tax Ruling ITR 94-7.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

What does the term "Arizona income tax liability due on the taxpayer's return" mean for purposes of Arizona Revised Statutes § 43-581(D) (Payment of estimated tax)?; ITR 01-3

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

December 19, 2001

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

Arizona Revised Statutes § 43-581(D)(2) provides that no penalty shall be assessed for failure to make the required estimated payments if the taxpayer's Arizona income tax liability due on the taxpayer's return is less than \$1,000. The substantive policy statement defines the term "Arizona income tax liability due on the taxpayer's return" for purposes of this exception.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Arizona individual income tax treatment of obligations of the United States Government, federal agencies, and United States Territories; ITR 02-1

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

January 17, 2002

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

The substantive policy statement addresses the Arizona individual income tax treatment of obligations of the U.S. Government, federal agencies, and U.S. Territories. A list of tax exempt and taxable obligations is provided.

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

This statement supersedes Arizona Guidelines for Exempt Securities G 91-4.

Notices of Substantive Policy Statements

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Are distributions received by a taxpayer from a regulated investment company subject to Arizona income tax when such distributions are derived from U.S. Government obligations?; ITR 02-2

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

January 17, 2002

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

The substantive policy statement addresses the Arizona individual income tax treatment of distributions from a regulated investment company (mutual fund) when such distributions are derived from U.S. Government obligations.

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

This statement supersedes Arizona Income Tax Ruling No. 84-10-5.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

How should joint estimated tax payments be allocated when the spouses subsequently file separate returns?; ITR 02-3

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

July 15, 2002

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

Prescribes the method for allocating joint estimated payments when the spouses subsequently file separate income tax returns.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

How does an amended return affect the estimated tax payment underpayment penalty?; ITR 02-4

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

July 15, 2002

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

This ruling provides guidance for determining estimated payment underpayment penalty when amended returns are filed.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

The deduction from the tax base under the prime contracting classification and the retail classification for soil remediation activities and materials; TPR 01-3

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

November 26, 2001

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

The document provides information to prime contractors on the exemption from tax for groundwater monitoring wells and soil remediation activities. It was updated to include information regarding an exemption from tax for tangible personal property used in soil remediation activities.

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

This statement supersedes Arizona Transaction Privilege Tax Procedure TPP 97-3.

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

Name: Office of Tax Policy & Legal Support, Arizona Department of Revenue

Address: 1600 W. Monroe, Phoenix, AZ 85007

Telephone: (602) 542-4672

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) 255-2060 (1-800-843-7196 Nationwide), or write to:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Complimentary food and drink provided by restaurants or lodging facilities; TPR 02-1

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

February 19, 2002

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

A restaurant that provides complimentary food or beverages to its customers as a business strategy to increase sales is not subject to use tax on the food. If the food is given away for a purpose unrelated to the restaurant business then the restaurant is subject to tax on the purchase price of the food. The restaurant is subject to transaction privilege tax on its gross receipts.

The transaction privilege tax does not apply to the gross proceeds of sales or gross income from sales of food and non-alcoholic beverages by a person conducting business under the retail classification, sold to a transient lodging business that will provide the items at no additional charge. Additionally, the tax imposed on the retail classification does not apply to the gross proceeds of sales or gross income from sales of any spirituous, vinous, or malt liquor by a person that is licensed in this state as a wholesaler by the department of liquor licenses and control.

The gross proceeds of sales or gross income from sales of food and drink by a person conducting business under the restaurant classification, sold to a transient lodging business that will provide the items to guests at no additional charge, is taxable.

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

This statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 96-3.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Four Inch Pipe; TPR 02-2

Notices of Substantive Policy Statements

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

June 12, 2002

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

This substantive policy statement addresses the qualification for deduction under the retail classification and use tax for pipe 4-inch or larger used to transport water.

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:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Operation of Swap Meets; TPR 02-3

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

July 16, 2002

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

This tax ruling addresses transaction privilege tax treatment of certain activities engaged in at swap meets.

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

This statement replaces Guideline G 91-10.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

Food Sold by Mobile Food Vendors; TPR 02-4

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

July 16, 2002

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

This tax ruling addresses what items of food may be sold tax free by mobile vendors.

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

This statement replaces Guideline G 91-7.

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

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

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

The Imposition of Use Tax on Purchases of Printed Matter From an Out-of-state Printer who Mails the Printed Matter to Arizona Addresses on the Direction of the Purchaser; UTR 02-1

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

April 24, 2002

Notices of Substantive Policy Statements

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

Printed items purchased from an out-of-state printer that are shipped, on the direction of the purchaser, to Arizona addresses, are subject to Arizona use tax. The tax base is the total purchase price, including any services that are a part of the sale.

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:

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