

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:**
Treatment of Overpayment of Tax on 1993 Consolidated Returns; CTP 95-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication:**
May 31, 1995
3. **Summary of the contents of the guidance document:**
Prospective elections to file on a consolidated basis, as provided by A.R.S. § 43-947, apply to taxable years beginning from and after December 31, 1993. Overpayments of tax arising from the filing of consolidated returns for taxable years 1994 and later by taxpayers who made retroactive or prospective elections may be refunded.
Returns for taxable year 1993, whether original or amended, that are filed on a consolidated basis are part of the retroactive election and, therefore, are subject to the statutory provisions prescribing the treatment of overpayments of tax from the filing of amended returns for taxable years 1986 through 1993. Overpayments of tax arising from the filing of returns on a consolidated basis shall be treated as credits against future Arizona corporate income tax liabilities for taxable years beginning from and after June 30, 1995. Overpayments of tax for the taxable year 1993 that did not arise from the election to file on a consolidated basis may be refunded.
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: (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, (602) 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:**
Public/Practitioner Use of Department of Revenue Facsimile Machines; GTP 94-4
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication:**
April 11, 1995
3. **Summary of the contents of the guidance document:**
The guidance document sets forth the procedure required for public/practitioner use of Department of Revenue facsimile machines and delineates the documents and material which the Department of Revenue will accept via facsimile transmission (FAX).
4. **A statement as to whether the guidance document is a new document or a revision:**
Revision of Department of Revenue Guideline G 92-3
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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1. Title of the guidance document and the guidance document number by which the document is referenced:
Closing Agreements; GTP 95-1
2. Date of the publication of the guidance document and the effective date of the document if different from the publication:
Issued: May 26, 1995
Effective date: July 17, 1994
3. Summary of the contents of the guidance document:
If more than 60% of the persons in a class of taxpayers fail to properly account for their taxes due to the same extensive misunderstanding or misapplication of the tax laws, the Taxpayer Bill of Rights provides the Department of Revenue with the authority to enter into closing agreements with all taxpayers in the affected class.
4. A statement as to whether the guidance document is a new document or a revision:
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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:
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 July 1, 1995.
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:
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NOTICE OF AGENCY GUIDANCE DOCUMENT

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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:

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 credit 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.

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