

# ARIZONA GENERAL TAX PROCEDURE

## GTP 94-4

### (This Procedure Supersedes G 92-3)

(Note: On August 4, 2020, the title 42 statutory references were updated to reflect their new statute numbers. See footnotes for details. No substantive changes were made.)

This tax procedure is released to provide guidance with respect to documents and material which the Department of Revenue will accept via facsimile transmission (FAX).

#### **PROCEDURE:**

The following sets forth the procedure for public/practitioner use of Department of Revenue facsimile machines.

1. The department will accept, via fax transmission, a power of attorney form which is filed in order to facilitate dealing with that representative on a tax matter. The sender must include a transmittal sheet indicating the name, office area, and phone number of the department employee who is to receive the faxed power of attorney form.
2. The department will accept, via fax transmission, a request for a private taxpayer ruling pursuant to Arizona Revised Statutes § 42-2101<sup>1</sup>. The sender must include a transmittal sheet indicating that the faxed request is directed to the Tax Research and Analysis Section. A faxed request for a private taxpayer ruling must be followed by the original request document.
3. The department will accept, via fax transmission, a petition (request) for an administrative hearing pursuant to Arizona Revised

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<sup>1</sup> The original cite was to A.R.S. § 42-139.21 which was renumbered as A.R.S. § 42-2101.

Statutes § 42-1251<sup>2</sup>. The sender must include a transmittal sheet indicating that the faxed petition (request) for administrative hearing is directed to the department's hearing office.

4. The department will accept, via fax transmission, a petition (request) for review by the director of a decision of a hearing officer pursuant to Arizona Administrative Code rule R15-10-131. The sender must include a transmittal sheet indicating that the faxed petition (request) for review is directed to the office of the director.

5. The department will accept, via fax transmission, a request for a taxpayer assistance order pursuant to Arizona Revised Statutes § 42-2055<sup>3</sup>. The sender must include a transmittal sheet indicating that the faxed request for a taxpayer assistance order is directed to the problem resolution officer.

6. The department will accept, via fax transmission, an inventory of a decedent's safe deposit box, a request for release of a decedent's bank account, and the Notice of Assumption of Duties in a Fiduciary Capacity (Arizona Form 210). The department will also accept, via fax transmission, the Report of Personal Representative of Decedent (Arizona Form 74) if payment for stock consents is not required. The sender must include a transmittal sheet indicating that the faxed inventory, request, notice, or report is directed to the Fiduciary/Estate Tax Unit. A faxed inventory of a decedent's safe deposit box must be followed by the original inventory.

7. The department will accept, via fax transmission, copies of material which, at the option of the Department of Revenue, have been specifically requested by the department in order to assist in dealing with or resolving a particular tax matter. The sender must include a transmittal sheet indicating the name, office area, and phone number of the department employee who is to receive the faxed material.

8. The department will **not** accept, via fax transmission, any tax return, information return, or tax document which is required by law to be

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<sup>2</sup> The original cite was to A.R.S. § 42-122 which was renumbered as A.R.S. § 42-1251.

<sup>3</sup> The original cite was to A.R.S. § 42-139.05 which was renumbered as A.R.S. § 42-2055.

timely filed with the department. This includes any supporting schedules or documents which are required to be filed with those tax documents.

9. The department will **not** accept, via fax transmission, a request for any tax refund or tax credit.

**IMPORTANT:** Prior to transmission, the sender must contact the department employee or office area receiving the fax to obtain the appropriate department facsimile machine number. The maximum number of pages which may be submitted to the department via a fax transmission is 25 pages.

This procedure supersedes "Guidelines for Public/Practitioner Use of Department of Revenue Facsimile Machines, G 92-3" issued May 15, 1992.

Harold Scott, Director Signed: April 11, 1995 Explanatory Notice

The purpose of a tax procedure is to provide procedural guidance to the general public and to department personnel. A tax procedure is a written statement issued by the department to assist in the implementation of tax laws, administrative rules, and tax rulings by delineating procedures to be followed in order to achieve compliance with the law. **Relevant statute, caselaw, or administrative rules, as well as a subsequent procedure, may modify or negate any or all of the provisions of any tax procedure.** See GTP 92-1 for more detailed information regarding documents issued by the Department of Revenue.