



## ARIZONA GENERAL TAX PROCEDURE GTP 08-2

Janet Napolitano  
Governor

Public Inspection of Private Taxpayer Rulings and  
Taxpayer Information Rulings

Gale Garrriott  
Director

(This procedure supersedes and rescinds GTP 07-2)

The Legislature adopted a statutory provision in 1991 authorizing the issuance of private taxpayer rulings ("PTRs") by the Department of Revenue (the "Department") to provide Arizona taxpayers with available knowledge relating to specific tax situations. In 1994, the Legislature amended the statute to provide additional information about PTRs to taxpayers. Effective September 26, 2008, the Legislature again amended A.R.S. § 42-2101 to authorize a second form of specific taxpayer guidance called taxpayer information rulings ("TIRs").

The amended statute provides that PTRs and TIRs that the Director determines should be published pursuant to A.R.S. § 42-2101(L) shall be available for public inspection and copying at a reasonable cost. This procedure provides guidance to the public on the procedure for obtaining copies of PTRs and TIRs issued by the Department.

### **GENERAL INFORMATION:**

Published PTRs issued in response to requests received by the Department after July 17, 1994 and published TIRs issued for requests received after September 26, 2008 are available to the public. The Department will remove information that could identify the taxpayer and any other parties involved in the activity or transaction before copies of PTRs and TIRs are made available to the public.

Both PTRs and TIRs are written statements issued by the Tax Research and Analysis Section of the Department's Tax Policy and Research Division in response to written inquiries by individuals or businesses. They interpret and apply Arizona tax laws to particular sets of facts and circumstances.

Neither a PTR nor TIR can be cited to or relied upon by anyone other than the requesting taxpayer or potential taxpayer, but both rulings may be helpful in understanding the Department's positions on certain issues that are not clearly answered by other available legal authorities.

The statutory definitions for "private taxpayer ruling" and "taxpayer information ruling" do not include the background documents pertaining to either type of ruling. Consequently, copies of background documents are not made available to the public, other than content from such documents recited in the ruling itself.

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See *Arizona General Tax Ruling GTR 08-1* and *Arizona General Tax Procedure GTP 08-1* for more information on the issuance of PTRs and TIRs.

### **COSTS:**

Published PTRs and TIRs are available free of charge at the Department's website, [www.azdor.gov](http://www.azdor.gov), with hyperlinks to the text of the rulings indexed by tax type.

The Department also indexes published PTRs and TIRs by the relevant section of the Arizona Revised Statutes. This cumulative index is periodically published by the Department and is available to the public at a cost of \$2.50.

The charge for a hard copy of a published PTR or TIR is \$2.00 per ruling plus \$0.25 per page. This charge defrays the Department's cost of processing the requests and copying documents. The cumulative index provides the cost of each published PTR or TIR. The general public may also obtain the costs for specific published PTRs or TIRs by contacting the Tax Research and Analysis Section at (602) 716-6803.

The Department will transmit copies by fax if a fax number is provided on the request form. An additional \$2.00 service charge is applied for fax service.

### **PROCEDURE FOR REQUESTING COPIES OF PTRs AND TIRs:**

Any person may request copies of published PTRs and TIRs.

Requests for copies must be in writing and must include all of the following:

1. The file number of the PTR or TIR.
2. The name, address, and telephone number of the person making the request, and the address to which copies of the requested material should be sent.
3. A check or money order for the appropriate amount made payable to the Arizona Department of Revenue.

A request for a copy of a published PTR or TIR should be sent to:

Arizona Department of Revenue  
Tax Research & Analysis  
1600 West Monroe  
Phoenix, AZ 85007-2650

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Requesters may use the form included with this procedure to order copies of PTRs and TIRs. Copies of the order form are acceptable for use. Requests for copies of PTRs, TIRs, or the index to PTRs and TIRs will not be taken by telephone.

If the request does not include a check or money order for the total amount due or does not include all the information necessary to process the request, the Department will not mail or fax the copies until the person making the request remits payment or the omitted information.

### **TAXPAYER SERVICES LOBBY:**

PTRs, TIRs, and the cumulative index are available for inspection and copies may be purchased in the Taxpayer Services lobby of the Department of Revenue at 1600 W. Monroe, Phoenix, Arizona 85007-2650 or at any of the Department's other offices. The lobby is open from 8:00 a.m. to 5:00 p.m., Monday through Friday (excluding state service holidays).

Gale Garriott, Director

Signed: December 18, 2008

### **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, case law, 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 96-1 for more detailed information regarding documents issued by the Department of Revenue.

# STATE OF ARIZONA

Department of Revenue



## REQUEST FOR COPIES OF PRIVATE TAXPAYER RULINGS AND TAXPAYER INFORMATION RULINGS

Janet Napolitano  
Governor

Gale Garritt  
Director

**Cost:** \$2.00 per ruling plus \$0.25 per page

\$2.50 for the Cumulative Index of Private Taxpayer Rulings and  
Taxpayer Information Rulings

**Complete the bottom part of this form and mail to:**

Tax Research & Analysis  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, AZ 85007-2650

**Make checks payable to:** Arizona Department of Revenue

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### REQUEST FOR COPIES OF PTRs AND TIRs

Name: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Fax Number (if faxed copy requested): \_\_\_\_\_

**NO HARD COPIES WILL BE MAILED IF FAX SERVICE IS REQUESTED.**

PTR/TIR File Number	Number of Copies	Price
<b>ADD \$2.00 IF FAX SERVICE REQUESTED</b>		
<b>TOTAL AMOUNT ENCLOSED (check or money order)</b>		