## STATE OF ARIZONA





Douglas A. Ducey
Governor

Carlton Woodruff
Director

## **Rescission of Arizona Tax Rulings**

As a result of various changes in Arizona and federal statute the following Tax Rulings are obsolete or unnecessary. Therefore, the department hereby rescinds these rulings.

ITR 93-8

ITR 94-3

ITR 97-3

ETR 04-1

PTR 02-1

Grant M. Nülle, Deputy Director

Signed: November 25, 2019