

**Notice of Revocation of Arizona Private Taxpayer Ruling LR13-002**

As a result of a request by the Taxpayer in LR13-002 for a revised ruling regarding the applicability of the Arizona transaction privilege tax (“TPT”) and use tax to its cloud computing business, and pursuant to Arizona Revised Statutes (A.R.S.) § 42-2101(C), the Department hereby revokes Private Taxpayer Ruling LR 13-002 and replaces the said ruling with Private Taxpayer Ruling LR15-001.

Please see Private Taxpayer Ruling LR15-001 for more information.