



NOTICES OF FINAL EXEMPT RULEMAKING

This section of the Arizona Administrative Register contains Notices of Final Exempt Rulemaking.

The Office of the Secretary of State is the filing office and publisher of these rules. Questions about the

interpretation of the final exempt rule should be addressed to the agency proposing them. Refer to Item #5 to contact the person charged with the rulemaking.

NOTICE OF FINAL EXEMPT RULEMAKING

TITLE 7. EDUCATION

CHAPTER 2. STATE BOARD OF EDUCATION

PREAMBLE

[R16-03]

- 1. Article, Part, or Section Affected (as applicable) Rulemaking Action
R7-2-302.05 Renumber
R7-2-302.05 New Section
R7-2-302.06 Renumber
R7-2-302.07 Renumber
R7-2-302.08 Renumber
R7-2-302.09 Renumber
R7-2-302.10 Renumber
R7-2-302.10 New Section
2. Citations to the agency's statutory rulemaking authority to include the authorizing statute (general) and the implementing statute (specific), and the statute or session law authorizing the exemption:
Authorizing statute: A.R.S. §§ 15-203 (A) (1) and 15-203 (A) (14)
Implementing statute: Not applicable
3. The effective date of the rules and the agency's reason it selected the effective date:
February 25, 2008
4. A list of all notices published in the Register as specified in R1-1-409(A) that pertains to the record of the exempt rulemaking:
Not applicable
5. The agency's contact person who can answer questions about the rulemaking:
Name: Dr. Karol Schmidt, Executive Director
Address: State Board of Education
1700 W. Washington, Suite 300
Phoenix, AZ 85007
Telephone: (602) 542-5057
Fax: (602) 542-3046
E-mail: inbox@azsbe.az.gov
6. An agency's justification and reason why a rule should be made, amended, repealed, or renumbered to include an explanation about the rulemaking:
The rule was passed by the Board at their February 25, 2008 meeting. Although approved by the Board, the rulemaking was not filed with the Secretary of State's Office at the time of approval.
Beginning with the graduating class of 2013 the rules would require all schools to complete for every student in grades 9 - 12 an Education and Career Action Plan ("ECAP"). The ECAP should allow students to enter, track and update information regarding academic, career, postsecondary education and extracurricular goals.
7. A reference to any study relevant to the rule that the agency reviewed and either relied on or did not rely on in its evaluation of or justification for the rule, where the public may obtain or review each study, all data underlying each study, and any analysis of each study and other supporting material:
Not applicable



- 8. A showing of good cause why the rule is necessary to promote a statewide interest if the rule will diminish a previous grant of authority of a political subdivision of this state:**  
Not applicable
- 9. The summary of the economic, small business and consumer impact, if applicable:**  
The rules are not expected to have significant, if any, economic impact on small businesses.
- 10. A description of the changes between the proposed rules, including supplemental notices and final rules (if applicable):**  
Not applicable
- 11. A summary of the comments made regarding the rule and the agency response to them:**  
Pursuant to the Board's rulemaking procedures, a public hearing was held on January 25, 2008. All comments received, both written and during the public hearing, were supportive of the rules. General themes include:
- Student involvement in the completion of ECAPs will help them complete the work that is necessary to move on to college or the workforce.
  - ECAPs can serve as a valuable means of communication between students, parents, teachers, counselors, higher education institutions and the business community.
  - It is important that ECAPs be developed and implemented in a way that ensures portability between schools and districts.
  - An electronic or online application would be ideal to assist school personnel, students and parents with ECAPs.
  - Resources are available within the education community to assist schools with the implementation of the ECAP requirement. These resources include training, developed models for written and electronic ECAPs and technical assistance.
  - Research supports the implementation of these types of plans.
- 12. Any other matters prescribed by statute that are applicable to the specific agency or to any specific rule or class of rules:**  
Not applicable
- 13. Incorporations by reference and their location in the rules:**  
Not applicable
- 14. Was this rule previously made as an emergency rule? If so, please indicate the Register citation:**  
Not applicable
- 15. The full text of the rule follows:**

## TITLE 7. EDUCATION

### CHAPTER 2. STATE BOARD OF EDUCATION

#### ARTICLE 3. CURRICULUM REQUIREMENTS AND SPECIAL PROGRAMS

##### Section

~~R7-2-302.05.~~ Arizona Education and Career Action Plan for Students in Grades 9-12

~~R7-2-302.05.~~~~R7-2-302.06.~~ Definitions

~~R7-2-302.06.~~~~R7-2-302.07.~~ AIMS, Additional Credit; Graduation Class of 2010

~~R7-2-302.07.~~~~R7-2-302.08.~~ AIMS, Additional Credit; Graduation Class of 2011

~~R7-2-302.08.~~~~R7-2-302.09.~~ AIMS, Additional Credit; Graduation Class of 2012

~~R7-2-302.09.~~~~R7-2-302.10.~~ AIMS, Additional Credit; Beginning with the Graduation Class of 2013

#### ARTICLE 3. CURRICULUM REQUIREMENTS AND SPECIAL PROGRAMS

##### **R7-2-302.05. Arizona Education and Career Action Plan for Students in Grades 9-12**

- A.** Effective for the graduation class of 2013, schools shall complete for every student in grades 9-12 an Arizona Education and Career Action Plan ("ECAP") prior to graduation. Schools shall develop an Education and Career Action Plan in consultation with the student, the student's parent or guardian and the appropriate school personnel as designated by the school principal or chief administrative officer. Schools shall monitor, review and update each Education and Career Action Plan at least annually. Completion of an Education and Career Action Plan shall be verified by appropriate school personnel.
- B.** An Arizona Education and Career Action Plan shall at a minimum allow students to enter, track and update the following information:



1. Academic Goals that include identifying and planning the coursework necessary to achieve the high school graduation requirements and pursue postsecondary education and career options; analyzing assessment results to determine progress and identify needs for intervention and advisement; and documenting academic achievement;
2. Career Goals that include identifying career plans, options, interests and skills; exploring entry level opportunities; and evaluating educational requirements;
3. Postsecondary Education Goals that include identifying progress toward meeting admission requirements, completing application forms and creating financial assistance plans; and
4. Extracurricular Activity Goals that include documenting participation in clubs, organizations, athletics, fine arts, community service, recreational activities, volunteer activities, work-related activities, leadership opportunities, and other activities.

**~~R7-2-302.05~~-R7-2-302.06. Definitions**

No change

1. No change
2. No change
3. No change
4. No change

**~~R7-2-302.06~~-R7-2-302.07. AIMS, Additional Credit; Graduation Class of 2010**

A. No change

B. No change

C. No change

1. No change
2. No change
3. No change

D. No change

1. No change
2. No change
3. No change
4. No change
5. No change
6. No change

E. No change

1. No change

a. No change

- i. No change
- ii. No change
- iii. No change
- iv. No change
- v. No change
- vi. No change

b. No change

- i. No change
- ii. No change
- iii. No change
- iv. No change

c. No change

- i. No change
- ii. No change
- iii. No change
- iv. No change

d. No change

e. No change

f. No change

2. No change

3. No change

F. No change

G. No change

**~~R7-2-302.07~~-R7-2-302.08. AIMS, Additional Credit; Graduation Class of 2011**

A. No change

B. No change

C. No change



1. No change
2. No change
3. No change
- D. No change
  1. No change
  2. No change
  3. No change
  4. No change
  5. No change
  6. No change
- E. No change
  1. No change
    - a. No change
      - i. No change
      - ii. No change
      - iii. No change
      - iv. No change
      - v. No change
      - vi. No change
    - b. No change
      - i. No change
      - ii. No change
      - iii. No change
      - iv. No change
    - c. No change
      - i. No change
      - ii. No change
      - iii. No change
      - iv. No change
    - d. No change
    - e. No change
    - f. No change
  2. No change
  3. No change
- F. No change
- G. No change

~~R7-2-302.08~~ **R7-2-302.09**, AIMS, Additional Credit; Graduation Class of 2012

- A. No change
- B. No change
- C. No change
  1. No change
  2. No change
  3. No change
- D. No change
  1. No change
  2. No change
  3. No change
  4. No change
  5. No change
  6. No change
- E. No change
  1. No change
    - a. No change
      - i. No change
      - ii. No change
        - (1) No change
        - (2) No change
        - (3) No change
        - (4) No change
      - iii. No change
      - iv. No change



- v. No change
- b. No change
  - i. No change
  - ii. No change
  - iii. No change
  - iv. No change
- c. No change
  - i. No change
  - ii. No change
  - iii. No change
  - iv. No change
- d. No change
- e. No change
- f. No change
- 2. No change
- 3. No change
- F. No change
- G. No change

~~R7-2-302.09~~, **R7-2-302.10**, AIMS, Additional Credit; Beginning with the Graduation Class of 2013

- A. No change
- B. No change
- C. No change
  - 1. No change
  - 2. No change
  - 3. No change
- D. No change
  - 1. No change
  - 2. No change
  - 3. No change
  - 4. No change
  - 5. No change
  - 6. No change
- E. No change
  - 1. No change
    - a. No change
      - i. No change
      - ii. No change
        - (1) No change
        - (2) No change
        - (3) No change
        - (4) No change
      - iii. No change
        - (1) No change
        - (2) No change
        - (3) No change
        - (4) No change
        - (5) No change
      - iv. No change
      - v. No change
    - b. No change
      - i. No change
      - ii. No change
      - iii. No change
      - iv. No change
    - c. No change
      - i. No change
      - ii. No change
      - iii. No change
      - iv. No change
    - d. No change



- e. No change
- f. No change
- 2. No change
- 3. No change
- F. No change
- G. No change

## NOTICE OF FINAL EXEMPT RULEMAKING

### TITLE 15. REVENUE

#### CHAPTER 10. DEPARTMENT OF REVENUE – GENERAL ADMINISTRATION

#### PREAMBLE

[R16-04]

- | <b><u>1. Article, Part, or Section Affected (as applicable)</u></b> | <b><u>Rulemaking Action</u></b> |
|---|---------------------------------|
| R15-10-105  | Amend                           |
| R15-10-501  | Amend                           |
| R15-10-502  | Amend                           |
| R15-10-504  | Amend                           |
| R15-10-505  | New Section                     |
- 2. Citations to the agency’s statutory rulemaking authority to include the authorizing statute (general), the implementing statute (specific), and the statute or session law authorizing the exemption:**  
 Authorizing statute: A.R.S. § 42-1005(A)(1)  
 Implementing statute: A.R.S. §§ 42-6002, 42-1105(B), 42-5014(H), 42-5015  
 Statute or session law authorizing the exemption: Laws 2014, chapter 263, section 25
- 3. The effective date of the rules and the agency’s reason it selected the effective date:**  
 January 7, 2016. Because the rules effectuate changes enacted in new legislation that became effective on January 1, 2015, the Department requests that the rules become effective immediately on the date of filing in the Office of the Secretary of State, Public Services Division.
- 4. A list of all notices published in the Register as specified in R1-1-409(A) that pertain to the record of the exempt rulemaking:**  
 Not applicable
- 5. The agency’s contact person who can answer questions about the rulemaking:**  
 Name: Christie Comanita  
 Address: Arizona Department of Revenue  
 1600 W. Monroe St., Div. Code 3  
 Phoenix, AZ 85007  
 Telephone: (602) 716-6791  
 Fax: (602) 716-7995  
 E-mail: ccomanita@azdor.gov  
 Web site: <http://www.azdor.gov>
- 6. An agency’s justification and reason why a rule should be made, amended, repealed, or renumbered to include an explanation about the rulemaking:**  
 The Department’s justifications and reasons for making or amending the rules addressed by this Notice are as follows:
- a. **R15-10-105:** Pursuant to A.R.S. § 42-6002, the Department became the single point of audit for all jurisdictions, including all cities in Arizona. In addition, that section mandates all appeals of audit assessments be directed to the Department. Currently, R15-10-105 outlines the procedure to be followed where a tax assessment is appealed to the Department. The Department is amending this rule, specifically R15-10-105(A) so that a taxpayer may include the jurisdiction(s) from which the assessment is being appealed in his petition. The Department is also amending R15-10-105(C) to permit a taxpayer to file a petition by hand delivering the petition to the appropriate section of the Department to reflect the current procedure.
  - b. **R15-10-501:** R15-10-501 defines terms used in the rule, some of which are now obsolete. In addition, there are some definitions that should be included because of the new electronic filing procedure being implemented by the Department. The Department is therefore amending this rule to add the following defined terms to be consistent with the new electronic filing procedures for transaction privilege and use taxes: “Delegate User,” “Electronic sig-



nature,” “PIN” and “Primary User.” The Department is removing the terms “Security Administrator” and “Security Access” from the defined terms as they are no longer appropriate.

- c. R15-10-502: A.R.S. § 42-1105(E) and (F) were amended in 2003 by Chapter 52 section 2 to provide that electronic return preparers must retain electronically filed documents for certain periods from the later of the due date of the return or the date the return was presented to the taxpayer for signature. R15-10-502 is being amended to be consistent with this statute. R15-10-502 is also being amended to delete subsection (B). That section requires an electronic return preparer to maintain certain documents for transaction privilege taxes pursuant to A.R.S. § 42-1105(F), however, with the new electronic filing procedure, the Department has determined that section is no longer relevant. An electronic return preparer still has to maintain copies of any tax return electronically filed pursuant to A.R.S. § 42-1105(E).
- d. R15-10-504: R15-10-504 is being amended to remove transaction privilege and use tax from the old electronic filing procedures since they are only still applicable to withholding taxes.
- e. R15-10-505: A.R.S. § 42-5015 mandates the Department to administer an electronic filing system to permit taxpayers to report and pay their taxes by electronic means. That section also mandates that the electronic system include a single point for licensing, filing returns and paying transaction privilege and affiliated excise taxes for all state, county and municipal taxing jurisdictions. Thus, the Department is adding R15-10-505 to detail the new procedures for electronically registering and obtaining licenses.

**7. A reference to any study relevant to the rule that the agency reviewed and either relied on or did not rely on in its evaluation of or justification for the rule, where the public may obtain or review each study, all data underlying each study, and any analysis of each study and other supporting material:**

Not applicable

**8. A showing of good cause why the rulemaking is necessary to promote a statewide interest if the rulemaking will diminish a previous grant of authority of a political subdivision of this state:**

Not applicable

**9. The summary of the economic, small business, and consumer impact, if applicable:**

Please contact the person listed in item 5 for specifics relating to the EIS.

**10. A description of any changes between the proposed rulemaking, including any supplemental proposed rulemaking, and the final rulemaking package (if applicable):**

Not applicable

**11. An agency’s summary of the public or stakeholder comments made about the rulemaking and the agency response to the comments, if applicable:**

Not applicable

**12. Any other matters prescribed by statute that are applicable to the specific agency or to any specific rule or class of rules. When applicable, matters shall include, but not be limited to:**

**a. Whether the rule requires a permit, whether a general permit is used and if not, the reasons why a general permit is not used:**

Not applicable

**b. Whether a federal law is applicable to the subject of the rule, whether the rule is more stringent than the federal law and if so, citation to the statutory authority to exceed the requirements of federal law:**

Not applicable

**c. Whether a person submitted an analysis to the agency that compares the rule’s impact of the competitiveness of business in this state to the impact on business in other states:**

Not applicable

**13. A list of any incorporated by reference material and its location in the rule:**

Not applicable

**14. Whether the rule was previously made, amended, repealed or renumbered as an emergency rule. If so, the agency shall state where the text changed between the emergency and the exempt rulemaking packages:**

Not applicable

**15. The full text of the rules follows:**

TITLE 15. REVENUE

CHAPTER 10. DEPARTMENT OF REVENUE – GENERAL ADMINISTRATION

ARTICLE 1. APPEAL PROCEDURES



Section  
R15-10-105. Petition

## ARTICLE 5. ELECTRONIC FILING PROGRAM

Section  
R15-10-501. Definitions  
R15-10-502. Recordkeeping Requirements  
R15-10-504. Electronic Signatures for ~~Transaction Privilege, Use, and~~ Withholding Tax  
R15-10-505. Electronic Signatures for Transaction Privilege and Use Tax

## ARTICLE 1. APPEAL PROCEDURES

### R15-10-105. Petition

- A. A taxpayer may protest a tax assessment or a refund denial by filing a petition that includes the following:
1. The taxpayer's name, address, federal identification number, and all applicable state identification numbers;
  2. An explanation of the difference between the taxpayer's name in the notice and the taxpayer's name in the petition, if applicable;
  3. The last known name and address of both individuals if the petition concerns a married-filing-joint return;
  4. A copy of the notice or a statement that references the:
    - a. Tax type,
    - b. Tax period involved, ~~and~~
    - c. The amount of the tax assessment or refund claimed including tax, penalties, interest, and refundable credits; ~~and~~
    - d. The jurisdiction or jurisdictions to which the tax assessment or refund denial relates.
  5. A statement of the amount of the tax assessment or refund denial being protested;
  6. A statement of any alleged error committed by the Department in determining the tax assessment or refund denial being protested;
  7. A statement of facts and legal arguments upon which the taxpayer relies to support the petition;
  8. The relief sought;
  9. The payment for all unprotested amounts of tax, interest, and penalties; and
  10. The petitioner's signature.
- B. A taxpayer may protest a matter other than a tax assessment or refund denial by filing a petition that includes the following:
1. The taxpayer's name, address, federal identification number, and all applicable state identification numbers;
  2. An explanation of the difference between the taxpayer's name in the notice and the taxpayer's name in the petition, if applicable;
  3. A copy of the notice or a statement describing the Department's action, proposed action, or determination for which a hearing is sought;
  4. A statement of any alleged error committed by the Department in its action; including the jurisdiction or jurisdictions to which the alleged error relates;
  5. A statement of facts and legal arguments upon which the taxpayer relies to support the petition;
  6. The relief sought; and
  7. The petitioner's signature.
- C. The petitioner shall file the petition by:
1. Mailing the petition to the applicable section at the Department of Revenue headquarters in Phoenix, Arizona; or
  2. Hand-delivering the petition to the ~~License and Registration Section in any Department of Revenue office applicable section at the Department of Revenue headquarters in Phoenix, Arizona.~~ A petitioner who hand-delivers a petition shall clearly mark the envelope to indicate that it is a petition. The ~~License and Registration Section~~ Department shall provide a receipt to a petitioner who hand-delivers a petition.
- D. The Department shall not charge a fee for filing a petition or any supporting documents.

## ARTICLE 5. ELECTRONIC FILING PROGRAM

### R15-10-501. Definitions

In addition to the definitions provided in A.R.S. §§ 42-1101.01, 42-1103.01, 42-1103.02, 42-1103.03, and 42-1105.02, unless the context provides otherwise, the following definitions apply to this Article and to A.R.S. Title 42, Chapter 2:

“AZTaxes.gov” means the Department's taxpayer service center web site that provides taxpayers with the ability to conduct transactions and review tax account information over the internet.

“Authorized user” means an individual, primary user or delegate user, including a return preparer or electronic return preparer as defined in A.R.S. § 42-1101.01, granted ~~limited~~ authority by the ~~security administrator taxpayer~~ an owner of the taxpayer or an authorized officer of the taxpayer to access taxpayer information available on the AZTaxes.gov web site.



“Delegate User” means any registered customer of the AZTaxes.gov web site authorized by a taxpayer, an owner of the taxpayer or an authorized officer of the taxpayer to access the taxpayer’s account information on AZTaxes.gov. A Delegate User that uses a PIN to sign and file transaction privilege or use tax returns on behalf of a taxpayer shall be presumed to be authorized by that taxpayer to take such action on behalf of the taxpayer.

“Electronic return, statement or other document” means all data entered into a return, statement, or other document that is prepared using computer software and transmitted electronically to the Department.

“Electronic return transmitter” includes a person who is part of the chain of transmission of an electronic return, statement, or other document from the taxpayer or from an electronic return preparer to the Department even though the person did not receive the transmitted return, statement, or other document directly from the taxpayer or electronic return preparer.

“Electronic signature” means the electronic method or process as defined in A.R.S. § 41-132.

“License” means one or more transaction privilege, use, or withholding tax licenses or registrations obtained from the Department by completing and submitting a mail-in Arizona Joint Tax Application or by completing the online AZTaxes.gov business registration process and, where applicable, submitting an executed AZTaxes.gov Registration Signature Card.

“PIN” means a Self-Select Personal Identification Number made up of a prescribed number of characters and used as an electronic signature to sign returns, statements or other documents submitted to the Department through AZTaxes.gov. or by any other electronic means.

“Primary User” means the taxpayer, an owner of the taxpayer or any authorized officer of the taxpayer who registers to use AZTaxes.gov. A Primary User has the unlimited ability to access the taxpayer’s online accounts, conduct online transactions for the taxpayer, designate Delegate Users, specify the level of access granted to a Delegate User and modify or terminate the access of any Delegate User.

“Registered customer” means ~~a taxpayer~~ any individual that has, by means of providing specific information requested by the Department through its AZTaxes.gov web site registration process, obtained a username and password entitling that taxpayer to conduct transactions and access ~~its account~~ information through the AZTaxes.gov web site.

~~“Security administrator” means an individual, including a return preparer or electronic return preparer as defined in A.R.S. § 42-1101.01, appointed and authorized to administer security access on the AZTaxes.gov web site for the specified taxpayer. The security administrator is appointed by the individual taxpayer, a partner duly authorized to act for the partnership, a manager duly authorized to act for the limited liability company, or a principal officer of the corporation.~~

~~“Security access” means the unlimited ability of the taxpayer or the security administrator to access the taxpayer’s online accounts, conduct online transactions for the taxpayer, designate authorized users, specify the level of access granted to an authorized user, and modify or terminate the access of any authorized user.~~

**R15-10-502. Recordkeeping Requirements**

- ~~A.~~ For each electronic return of individual income or withholding tax filed with the Department, the electronic return preparer shall keep the documents listed in A.R.S. § 42-1105(F) for four years following the later of the ~~return’s due date or the date on which the return was due to be filed with the Department or was presented to the taxpayer for signature.~~
- ~~B.~~ For each ~~electronic return of transaction privilege or use tax~~ filed with the Department, the ~~electronic return preparer shall keep the documents listed in A.R.S. § 42-1105(F) for six years following the later of the return’s due date or the date the return was filed with the Department.~~

**R15-10-504. Electronic Signatures for ~~Transaction Privilege, Use and Withholding Tax~~**

- ~~A.~~ To become a registered customer of the AZTaxes.gov web site a ~~A~~ taxpayer that has obtained a withholding tax license from the Department shall do the following to become a registered customer of the AZTaxes.gov web site:
  1. Provide the following information during the AZTaxes.gov web site registration process:
    - a. The legal name of the registrant and any one of the following numbers:
      - i. The registrant’s federal employer identification number, and
      - ii. The registrant’s social security number, if the registrant is a sole proprietor, or
      - iii. The Any other identification number assigned to the registrant by the Department ~~if the registrant is not required under federal or international law to obtain either a federal employer identification number or social security number, and or the Internal Revenue Service for the purpose of electronic filing.~~
    - b. ~~The legal name and~~ registrant’s e-mail address ~~of the security administrator, and~~
    - c. Agree to the Department’s Terms of Service, and
  2. Submit to the Department an executed AZTaxes.gov Registration Signature Card as evidence of the following:
    - a. If submitted during web site registration, the information provided during the AZTaxes.gov registration process is true and correct,
    - b. If previously submitted, the information contained in the Arizona Joint Tax Application or submitted during the online business registration is true and correct, and



- c. The signatory is duly authorized to act on behalf of the business, receive confidential information, and waive any rights of confidentiality; ~~and~~
- d. ~~Security access is granted to the taxpayer's security administrator if one is appointed.~~
- B. ~~To become a registered customer of the AZTaxes.gov web site a~~ A taxpayer that has not obtained a withholding tax license from the Department shall do the following to become a registered customer of the AZTaxes.gov web site:
  - 1. Obtain a withholding tax license by completing either the mail-in Arizona Joint Tax Application or the online business registration,
  - 2. Provide the following information during the AZTaxes.gov web site registration process:
    - a. The legal name of the registrant and any one of the following numbers:
      - i. The registrant's federal employer identification number,
      - ii. The registrant's social security number, if the registrant is a sole proprietor, or
      - iii. ~~The Any other~~ identification number assigned to the registrant by the Department if the registrant is not required under federal or international law to obtain either a federal employer identification number or social security number, and or the Internal Revenue Service for the purposes of electronic filing.
    - b. ~~The legal name and e-mail address of the security administrator, and~~
  - 3. Submit to the Department either the executed, mail-in Arizona Joint Tax Application or the AZTaxes.gov Registration Signature Card as evidence of the following:
    - a. If submitted during web site registration, the information provided during the AZTaxes.gov registration process is true and correct,
    - b. The information contained in the Arizona Joint Tax Application or submitted during the online business registration is true and correct, ~~and~~
    - c. The signatory is duly authorized to act on behalf of the business, receive confidential information, and waive any rights of confidentiality; ~~and~~
    - d. ~~Security access is granted to the taxpayer's security administrator if one is appointed.~~
- C. ~~A taxpayer, its security administrator, or authorized user shall use the taxpayer's signature on the document submitted under subsection (B)(3) to electronically sign any of the a taxpayer's electronic transaction privilege, use or withholding tax returns. Use of the taxpayer's signature is the taxpayer's declaration, under penalties of perjury that the electronic return is, to the best of the taxpayer's knowledge and belief, true, correct, and complete.~~
- D. ~~To file an electronic withholding tax return under subsection (C):~~
  - 1. ~~If the taxpayer or security administrator is preparing the taxpayer's electronic return, the taxpayer, or security administrator shall access the AZTaxes.gov web site and electronically file the return.~~
  - 2. ~~If the taxpayer's authorized user is preparing the taxpayer's electronic return, the taxpayer shall:~~
    - a. ~~Access the AZTaxes.gov web site and electronically file the return, or~~
    - b. ~~Authorize, in writing on a form prescribed by the Department, the authorized user to access the taxpayer's account on the AZTaxes.gov web site and electronically file the return on behalf of the taxpayer.~~

#### **R15-10-505. Electronic Signatures for Transaction Privilege and Use Tax**

- A. A taxpayer, primary user or delegate user shall do the following to become a registered customer of the AZTaxes.gov web site for transaction privilege and use tax purposes:
  - 1. Provide his legal name and e-mail address:
    - a. Create a unique username and password which shall be used to gain access to AZTaxes.gov web site,
    - b. Select a prescribed number of security questions and submit their answers,
    - c. Create a PIN, and
    - d. Agree to the Department's Terms of Service.
  - 2. By registering as a customer of the AZTaxes.gov website or by continuing to use the AZTaxes.gov website, the taxpayer, primary user or delegate user declares that:
    - a. The information provided during the AZTaxes.gov registration process is accurate and complete, and
    - b. If previously submitted, the information contained in the Arizona Joint Tax Application is accurate and complete.
- B. A taxpayer that has not obtained a transaction privilege or use tax license from the Department shall obtain a license by completing either the mail-in Arizona Joint Tax Application or the online application. From and after January 9, 2016 a taxpayer, primary user or delegate user may use his PIN to electronically sign the taxpayer's online Arizona Joint Tax application.
- C. A Delegate User shall do the following to become associated with a taxpayer on the AZTaxes.gov web site:
  - 1. Provide answers to prescribed questions about the taxpayer if the taxpayer has a license, or
  - 2. Complete the online or mail-in Joint Tax Application and provide answers to prescribed questions about the taxpayer.