

Department of Revenue



Janice K. Brewer Governor

> Gale Garriott Director

## **Rescission of Arizona Income Tax Rulings**

As a result of various changes in statutes, rules, case law, or more recent rulings the Income Tax Rulings issued prior to January 1, 1991 are obsolete or unnecessary. Therefore, the department hereby rescinds all Arizona Income Tax Rulings issued prior to January 1, 1991.

Gale Garriott, Director

Signed: December 1, 2010