



Douglas A. Ducey  
Governor

Carlton Woodruff  
Director

## ARIZONA GENERAL TAX NOTICE GTN 20-3

(This notice supersedes General Tax Notice GTN 20-2)

### Temporary Acceptance of Alternative Signatures Due to COVID-19 Emergency Declaration

Pursuant to authority delegated by state law<sup>1</sup> and in response to the Governor's March 11, 2020 Emergency Declaration,<sup>2</sup> Director Woodruff announces the following measures to protect both the general public and department staff while ensuring that essential functions of the department can continue uninterrupted:

1. The department will accept images of scanned or photographed signatures and digital signatures as described in Paragraph 2 of this notice on documents relating to the determination or collection of tax liability that are issued by or submitted to any of the following areas: the Education and Compliance (E&C) Division's Corporate, Individual/Withholding Income, and Transaction Privilege Tax units; the E&C Division's Voluntary Disclosure unit; the Centrally Valued Property and County Services units of the Taxpayer Services Division's Local Jurisdictions district; and the Penalty Review Team of the Taxpayer Services Division's Customer Care and Outreach unit. Specifically, this notice encompasses the following categories of documents:
  - a. Extensions of limitation periods and audit duration applicable to tax assessment or collection.
  - b. Waivers of statutory notices of deficiency and consents to assessment.
  - c. Agreements to specific tax matters or tax liabilities (*i.e.*, voluntary disclosure and other closing agreements).
  - d. Property tax returns.
  - e. Penalty abatement requests submitted using Arizona Form 290.
  - f. Any other statement or form requiring the signature of a taxpayer or authorized taxpayer representative collected by department staff in the abovementioned units outside of standard filing procedures (*e.g.*, a case- or request-specific Power of Attorney or Petition for Hearing form).
2. The department will accept:
  - a. Images of signatures, scanned or photographed, in one of the following file formats: Tagged Image File Format (TIF or TIFF), JPEG, Portable Document Format (PDF), a Microsoft Office format (*e.g.*, DOC, XML-based) or ZIP.
  - b. Digital signatures using any encryption techniques accessible by department staff that are unique to the persons using them, are capable of reliable verification, and are linked to the records in a manner that invalidates the signatures if the records are changed.<sup>3</sup> The file must be in a format specified in Paragraph 2(a) above.

<sup>1</sup> Arizona Revised Statutes ("A.R.S.") §§ 42-1004(A)(1), 42-1005(A)(6), 44-7042(A).

<sup>2</sup> Available at [https://azgovernor.gov/sites/default/files/declaraton\\_0.pdf](https://azgovernor.gov/sites/default/files/declaraton_0.pdf).

<sup>3</sup> A.R.S. § 18-106(C).

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3. To eliminate the need to transmit documents by mail or common carrier, the department should use all existing and previously allowable means of receiving and transmitting documents to taxpayers, such as fax or Virtru Data Protection for G Suite (Virtru). The means of receipt and/or transmission must be a method acceptable to the Information Technology Division's Information Security unit.
4. The taxpayer or authorized taxpayer representative must include the following statement in the taxpayer's email to the department, either in the form of an attached cover letter or within the body of the email: "The attached [*name of document*] include a valid signature on behalf of [*taxpayer name*] as taxpayer. The taxpayer intends to transmit the attached document(s) to the Arizona Department of Revenue."
5. If the taxpayer or authorized taxpayer representative does not have fax capability, or if the department employee does not have fax capability, the employee—upon securing the taxpayer's consent—may transmit documents to the taxpayer using Virtru. If the employee transmits documents using Virtru, the employee must:
  - a. Ask the taxpayer or authorized taxpayer representative to send a test email to confirm the taxpayer's email address. The email must contain the statement, "[*Name of taxpayer*] consents to receiving [*name of document(s)*] by Virtru."
  - b. Keep sensitive information out of the subject line and message body.
  - c. Transmit the documents in accordance with existing department policy regarding secure email messaging.
  - d. Document or notate the activity in the taxpayer's case file.
6. Nothing in this notice may be construed to allow department employees to use their personal email accounts for official department work.
7. This notice is immediately effective upon the date of its issuance until such time as the notice is repealed by the department. The department may terminate this notice if the Governor or his designate proclaims that the present COVID-19 Emergency is lifted or upon the occurrence of a similar event.
8. This notice does not otherwise expand or restrict a taxpayer's communications with other divisions of the department authorized by statute, administrative rule, department ruling or procedure, or forms and instructions issued by the department.

Please note that this General Tax Notice may be further supplemented by issuance of a subsequent notice as circumstances warrant.

Explanatory Notice: The purpose of a tax notice is to provide general guidance to assist taxpayers in becoming familiar with Arizona tax laws. Relevant statutes, case law or administrative rules, as well as a subsequent notice, may modify or negate any or all of the provisions of any tax notice. In the case of inconsistency or omission in this notice, the language of the Arizona Revised Statutes and the Arizona Administrative Code will prevail. Please see General Tax Ruling (GTR) 08-1 for more detailed information regarding documents issued by the Department of Revenue. GTR 08-1 is available online on the department's website at <https://azdor.gov/legal/rulings>.