

ADDITIONAL REGULATIONS NOTICE INFORMATION  
(AS 44.62.190(d))

1. Adopting agency: Department of Revenue
2. General subject of regulation: Revenue Administration
3. Citation of regulation (may be grouped): 15 AAC 05
4. Department of Law file number, if any JU2013200356
5. Reason for the proposed action:
  - compliance with federal law
  - compliance with new or changed state statute
  - compliance with court order
  - development of program standards
  - other:

6. Appropriation/Allocation: Tax Division

7. Cost of implementation to the state agency and available funding (in thousands of dollars):

	Initial Year FY 13	Subsequent Years
Operating Cost	\$0	\$0
Capital Cost	\$0	\$0
1002 Federal receipts	\$0	\$0
1003 General fund match	\$0	\$0
1004 General fund	\$0	\$0
1005 General fund/ program	\$0	\$0
1037 General fund/ mental health	\$0	\$0
Other	\$0	\$0

8. The name of the contact person for the regulations:

Name	James Fletcher	
Title	Regulations Specialist	
Address	550 West 7 <sup>th</sup> Avenue, Suite 500 Anchorage, AK 99501	Telephone (907) 375-7706 E-mail address james.fletcher@alaska.gov

9. The origin of the proposed action:

- staff of state agency
- federal government
- general public
- petition for regulation change
- other (please list) \_\_\_\_\_

10. Date: 10-31-13

Prepared by: 

Name: Matthew R. Fonder  
Title: Director, Tax Division  
Telephone: 907-269-6620