

Increased Excise Tax Credit Availability - Native Americans living on their Reservation

asktaxpolicy@azdor.gov

Today at 2:22 PM

to me

Encrypted

Hello **Name Removed**,

There is no Arizona statutory authority to preclude Native Americans from claiming the the excise tax credit so that excerpt is incorrect and should be removed from that document.

I hope the foregoing information has provided some guidance with respect to your inquiry.

This is a Statement of General Guidance. A Statement of General Guidance does not pertain to a specific identified client. The Statement is designed to provide general advisory guidance that may be useful in complying with the laws administered by the Department. Statements of General Guidance are not binding on the Department. In addition, the advice it contains is solely dependent upon the adequacy and accuracy of the information provided.

On Wed, Mar 15, 2023 at 1:36 PM **Name Removed**:

Hello,

The attached document, pages 28- 29, indicates that Native Americans living on their reservation are not entitled to receive the Increased Excise Tax Credit. I have not been able to confirm that using information from the AZ DOR website. Could you please comment on whether this is accurate and, if so, point me to relevant guidance on your web site?



Arizona Returns
2021 - 01312022.pdf