

## PMC Community Connection Workshop

### Meeting Minutes

Location: WebEx

Date: May 22<sup>nd</sup>, 2019

Time: Noon – 1:30 p.m.

Attendees: **ADOR Attendees:**

Megan Hawker & Stephanie Michael – Education and Compliance – Outreach District

Dan Borns & Amanda Markham – Office of Continuous Improvement

Tamika Walton – Taxpayer Services

Kendall Myron – Penalty Abatement

Lisa Querard – Tax Research & Analysis

### **Agenda Items**

#### I. Introduction

- The Property Management Company (PMC) Community Connection is a platform designed to promote ongoing discussion, learning and process improvement opportunities for the Arizona Department of Revenue (ADOR) to engage and support PMCs filing, paying and complying with the tax laws of the state of Arizona.
- PMCs are encouraged to share experiences and contribute to the discussion.
- Roundtable discussions will be held monthly via WebEx.
- Registration is required. Reservation is on a first come basis.
- Meeting dates will be listed on [azdor.gov/taxpayer\\_education/upcoming\\_events](http://azdor.gov/taxpayer_education/upcoming_events).

#### II. AZDOR.GOV

- PMC Penalty Abatement Announcement –
  - Found on the [AZDOR.gov](http://AZDOR.gov) website under “News, Events & Notices”
  - Click “Read more” under PMC Penalty Abatement Announcement to learn more about the “Arizona Transaction Privilege Tax PMC Penalty Abatement Procedure”
  - Again, click “Read more” to be taken to three important links regarding the penalty abatement process for PMCs:
    - [Arizona Transaction Privilege Tax Procedure for TPP 19-1](#)
    - [Sample Request for a Penalty Abatement - Form 290](#)
    - PMC Penalty Abatement Client List
- Arizona Transaction Privilege Tax Procedure for TPP 19-1



- This link details the proper steps to complete the Arizona Form 290 and the PMC Penalty Abatement Client List discussed in TPP 19-1. It is important to remember that form 290 contains the PMC’s information, while the Client List contains the property owner’s information. This form gives a mailing address, fax number and email contact at ADOR, however the best way to submit the request for penalty abatement is by email: [pmcdata@azdor.gov](mailto:pmcdata@azdor.gov). For questions, please call 602-716-RENT.
- Sample Request for a Penalty Abatement - Form 290
  - Part 1 – Include the PMC company name, mailing address and the contact name and phone number of the person that is familiar with the situation.
  - Part 2 – Select “Transaction Privilege and Use Tax” as the tax type, then enter the PMC license number in the Taxpayer ID Number section. For the Period(s) or Year(s) and Penalty Amount sections, write in “See Client List.”
  - Part 3 – Copy and paste the words in this section onto your PMC Penalty Abatement form.
  - Part 4 – Must be signed by a PMC representative.
- PMC Penalty Abatement Client List-
  - This is the template PMCs should use when identifying their various property owners. Each individual property owner’s EIN or SSN must be filled out, as well as their TPT license number. (If the property owner has more than one property under the same license number, each physical address must have its own line.) Include the date of engagement and the disengagement date (if necessary.) If the PMC is going to continue to file on behalf of the property owner, leave the disengagement date section blank.
  - Filing period end date indicates the last time the property owner had penalties. The penalty amounts refers to the penalty only and does not include interest. PMC’s can estimate the amount of the penalty based off the line items of their previous tax returns.

### III. Questions

Q: What is the turnaround time after filing a PMC Penalty Abatement?

A: A taxpayer must first be compliant to file the abatement. If the taxpayer is already in compliance, the turnaround time is 4-6 weeks.

Q: Do property owners need to sign the form 290, as well as the PMC?

A: No. Only the PMC will sign from 290, as they are acting on behalf of the property owner.

Q: Will any pre-existing liabilities disqualify PMCs?

A: Pre-existing liabilities will not disqualify a PMC from requesting abatement for the periods of January 2018 – June 2019.

Q: How will PMCs be given status updates after filing a PMC Penalty Abatement?



A: PMCs can login to their AZTaxes.gov account. If the abatement has been granted, the penalty will no longer show as being owed.

IV. Proposed Future Topics

- No future topics proposed at this time.

V. Closing

- Thank you for participating in this session of our PMC Community Connection. Please join us for our next session on June 26<sup>th</sup> from 12:00 p.m. – 1:30p.m.
- Please share this information with any PMC you feel would benefit from participating in the event or receiving this information.