



Arizona Department of Revenue

TPT Newsletter

Issue 1

Arizona Department of Revenue

January 2020

NEWS

File and Pay Thresholds Change in January 2020

Businesses with an annual transaction privilege tax (TPT) and use tax liability of \$5,000 or more during the prior calendar year will be required to file and pay electronically starting in February 2020 for the January reporting period. Visit azdor.gov/news-events-notice/news/revise-threshold-tpt-electronic-filing-and-paying-goes-effect-jan-1-2020 for more information.

Filing and Paying Online

To file and pay online, a business must be registered on AZTaxes.gov and utilize Automated Clearance House (ACH) debit, e-check or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements. Visit <https://azdor.gov/transaction-privilege-tax-tpt> for details.

2020 Due Dates Calendar

TPT filers needing to determine filing and payment deadlines, the 2020 TPT Filing and Payment Due Dates calendar is now available. Go to azdor.gov/transaction-privilege-tax/due-dates to download. Please remember that a TPT return must be submitted even if no taxes are due.

TPT License Cancellations

If your business closes, you must cancel your TPT license to avoid fees and penalties. Go to azdor.gov/transaction-privilege-tax/tpt-license/license-fees-cancellation-and-other-changes for instructions on cancelling a TPT license.

TPT Returns Without Payment

Sending returns without payment generates a bill. ADOR recommends sending returns with all applicable fees/payments to avoid receiving a bill.

REMOTE SELLERS AND MARKETPLACE FACILITATORS

- House Bill (H.B. 2757) introduced a new economic (dollar-based) nexus standard for businesses that have no physical presence in AZ. Visit azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers/economic-threshold to see if your out-of-state business is required to license and file.
- Out-of-state businesses licensed under the remote seller tax law that went into effect on October 1 are reminded to use **Business Code 605** (Retail Classification). The tax applies to remote sellers and marketplace facilitators that have no physical presence in Arizona and meet certain economic thresholds.
- An Out-of-State Sellers resource page with frequently asked questions and other resources is available at azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers
- Direct questions and inquiries to the E-Commerce Compliance and Outreach (ECCO) team at 833-293-7253 (833-AZeSale) or azesale@azdor.gov.

UPCOMING EVENTS

BUSINESS TAX BASICS WORKSHOPS

STATEWIDE (VIA-WEBEX):
Wednesday, February 12, 2020
1:00 pm - 4:00 pm

CENTRAL PHOENIX (IN-PERSON):
Wednesday, January 22, 2020
9:00 am - 12:00 pm
Industrial Commission of Arizona
1800 W. Washington Ave
Phoenix, AZ 85007

Wednesday, February 19, 2020
9:00 am - 12:00 pm
Industrial Commission of Arizona
1800 W. Washington Ave
Phoenix, AZ 85007

MESA (IN-PERSON):
Thursday, February 27, 2020
9:00 am - 12:00 pm
City of Mesa
20 E. Main Street Room 170
Mesa, AZ 85201

GILBERT (IN-PERSON):
Morning Session
Thursday, February 20, 2020
9:00 am - 12:00 pm
Gilbert Public Safety Bldg–Amphitheatre
75 E. Civic Center Drive
Gilbert, AZ 85296
1:00 pm - 4:00 pm
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PRESCOTT VALLEY (IN-PERSON):
Tuesday, February 11, 2020
10:00 am - 1:00 pm
Council Chambers
7401 E. Skoog Boulevard, 1st Floor
Prescott Valley, AZ 86314

TUCSON (IN-PERSON):
Wednesday, January 15, 2020
9:00 am - 12:00 pm
Arizona Department of Revenue
400 W Congress
Tucson, AZ 85701

Wednesday, February 12, 2020
9:00 am - 12:00 pm
Arizona Department of Revenue
400 W Congress
Tucson, AZ 85701

ADOR workshops cover topics such as licensing, filing and more. Visit azdor.gov/taxpayer-education for registration information.



(602) 255-3381 or toll-free at (800) 352-4090



www.azdor.gov

AZ Taxes.gov

APPLY | FILE | PAY



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ONLINE LODGING MARKETPLACE

An online lodging marketplace is any digital platform that provides, at a cost, an unaffiliated third party with a platform to rent lodging accommodations. Go to azdor.gov/transaction-privilege-tax/online-lodging-marketplace for information and guidelines.

PROPERTY MANAGEMENT COMPANIES

The Property Management Company (PMC) Community Connection is an online 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. Registration is required for the WebEx sessions. For registration information or to view past meeting minutes, visit azdor.gov/taxpayer-education/upcoming-events/pmc-community-connection.

REMINDERS

TPT Filing Frequency and Due Dates - Monthly, Quarterly and Annual Filers

TPT filers are reminded of the following **December** TPT filing deadlines:

- **January 21** - TPT return due date
- **January 30** - Paper returns must be received by ADOR by 5 p.m. on this date
- **January 31** - Electronic returns must be received by ADOR by this date

DID YOU KNOW

- You can access a listing of all **city deduction code changes** online at azdor.gov/transaction-privilege-tax/deduction-codes.
- **ADOR Live Chat** is available on the AZDOR.gov and AZTaxes.gov websites, Monday through Friday, from 8 a.m. to 5 p.m.
- Tax payments may be made using **debit or credit cards** online at AZTaxes.gov or in person at all three of its offices. Service charges apply.
- **ADOR walk-up kiosks** are available in the Phoenix, Tucson and East Valley locations and offer taxpayers a self-service option when filing and paying electronically on the state's tax system.

FILING YOUR TAX RETURN

E-filing helps the Arizona Department of Revenue deliver better, faster, more cost-effective government for Arizona. In 2019, 77% of taxpayers took advantage of the benefits of electronically filing their TPT returns. Some noted taxpayer benefits for e-filing include:

1. More secure
2. Faster processing
3. Fewer errors and miscalculations
4. The enhanced accounting credit for e-filing

While more taxpayers are filing electronically, below are some common mistakes associated with paper filing known to cause significant processing delays:

1. Incorrect information, i.e., deduction/region code
2. SSN or EIN written in place of TPT license number
3. Submitting duplicate returns
4. Inaccurate or miscalculated totals
5. Using non-black ink

EDUCATION, TUTORIALS AND TRAINING

ADOR makes available online tutorials on setting up AZTaxes, new user registration, understanding location codes, filing an electronic TPT return and more. To access online tutorials and resources, visit azdor.gov/taxpayer-education.

