



# Arizona Department of Revenue

## TPT Newsletter

Issue 7

Arizona Department of Revenue

July 2020

### NEWS

#### ADOR Customer Lobbies - Continued Temporary Service Level Changes

In light of COVID-19, the Arizona Department of Revenue (ADOR) continues temporary modified services in customer lobbies to protect the health and safety of its customers and employees, while continuing to serve Arizona taxpayers. For additional detail, visit [azdor.gov/news-events/notices/news/temporary-service-level-changes-ador-customer-lobbies-phoenix-mesa](https://azdor.gov/news-events/notices/news/temporary-service-level-changes-ador-customer-lobbies-phoenix-mesa).

#### ADOR Working with TPT Taxpayers Impacted by COVID-19

The Arizona Department of Revenue (ADOR) recognizes the difficulties many Arizona businesses are experiencing during COVID-19, including their ability to meet transaction privilege tax (TPT) payment timelines.

As a result, department officials are working with each business on a case-by-case basis to determine the best path forward for meeting current tax liabilities.

As part of discussions with customers experiencing TPT pressures, ADOR is assisting businesses in applying for the department's late payment-late filing penalty abatement program. To request penalty abatement, an authorized official from a TPT business needs to fill out Arizona Form 290 and follow the instructions.

The Arizona Department of Revenue prioritizes working with customers rather than taking enforcement actions when reasonable, as this approach is more beneficial to the taxpayer and efficiently serves state and municipal interests.

For more information on Arizona Form 290, Request for Penalty Abatement, please go to [azdor.gov/forms/other-forms/request-penalty-abatement](https://azdor.gov/forms/other-forms/request-penalty-abatement).

### DID YOU KNOW FILING FACTS

- A new **deduction code search feature** is now available in AZTaxes that gives taxpayers the option to search by either deduction code number or deduction code description.
- To receive important critical correspondence from ADOR, make sure your business' mailing address is accurate. Go to [AZTaxes.gov](https://AZTaxes.gov) to verify and update your address online today.
- Should your business close, to avoid fees and penalties, you must cancel your TPT license. Go to [azdor.gov/transaction-privilege-tax/tpt-license/license-fees-cancellation-and-other-changes](https://azdor.gov/transaction-privilege-tax/tpt-license/license-fees-cancellation-and-other-changes) for instructions on canceling your TPT license.
- 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.

### UPCOMING EVENTS

Most in-person business tax workshops have been temporarily suspended. Scheduled in-person sessions will be limited to eight attendees. The following options are available for taxpayers:

#### BUSINESS TAX BASICS WORKSHOPS

**STATEWIDE (VIA-WEBEX):**  
Wednesday, August 12, 2020  
1:00 p.m. - 4:00 p.m.

Wednesday, August 19, 2020  
9:00 a.m. - 12:00 p.m.

ADOR workshops are free of charge and cover topics such as licensing, filing and more. Visit [azdor.gov/taxpayer-education](https://azdor.gov/taxpayer-education) for registration information.



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



[www.azdor.gov](https://www.azdor.gov)

**AZ Taxes.gov**

APPLY | FILE | PAY



# Arizona Department of Revenue

## TPT Newsletter

### E-COMMERCE COMPLIANCE AND OUTREACH (ECCO) TEAM

#### Remote sellers and marketplace facilitators

- Frequently asked questions, requirements, resource links and other information is available on the **Out-of-State Sellers resource** page at <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers>.
- Remote sellers, marketplace facilitators and Arizona-based businesses with questions may contact the E-Commerce Compliance and Outreach (ECCO) team by phone 833-293-7253 (833-AZeSale) or email [azesale@azdor.gov](mailto:azesale@azdor.gov).

### LEGISLATIVE UPDATES

On June 5, 2020, the following TPT relevant bills from the Second Regular Session of the Fifty-Fourth Legislature were signed into law by Governor Ducey.

**SB1121** modifies the notice, review and hearing process that the Municipal Tax Code Commission (MTCC) and ADOR use to amend the Model City Tax Code (MCTC).

- ADOR is required to post proposed amendments, meeting notices and agendas on its official website at least 30 days before the informational public hearing and at least 60 before the public hearing.

### LIVE CHAT

The Arizona Department of Revenue (ADOR) Live Chat feature is available from 7:00 a.m. to 6:00 p.m. (MST). It is an option available to customers seeking information about state taxes, the transaction privilege tax program, or a variety of questions. The pop-up application provides answers to general questions, offers navigational guidance and is available on the [AZDOR.gov](http://AZDOR.gov) and [AZTaxes.gov](http://AZTaxes.gov) websites.

### REMINDERS

#### TPT Filing Frequency and Due Dates\*- *Monthly and Quarterly Filers*

Visit <https://azdor.gov/transaction-privilege-tax/due-dates> to download the 2020 printable schedule.

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

- **July 20** - TPT return due date
- **July 30** - Paper returns must be received by ADOR by 5 p.m. on this date
- **July 31** - Electronic returns must be received by ADOR by this date

\*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically.

#### Estimated Payments

- If you made an estimated payment in June, as a reminder, you should take that estimated payment as a credit against your June liability which is reported in July.

### EDUCATION, TUTORIALS AND TRAINING

Most in-person business tax workshops remain temporarily suspended. In-person workshops will be limited to eight taxpayers. ADOR makes available online workshops as well as tutorials on setting up AZTaxes, new user registration, understanding location codes, filing an electronic TPT return and more. To register or access online workshops, tutorials and resources, visit [azdor.gov/taxpayer-education](http://azdor.gov/taxpayer-education).

