



# Arizona Department of Revenue TPT Newsletter

Issue 12

Arizona Department of Revenue

December 2020

## 2021 TPT LICENSE RENEWALS

A transaction privilege tax license is used for collection and remittance of state, county and city taxes. The Arizona Department of Revenue (ADOR) is sending renewal letters to businesses to renew their 2021 TPT License.

- Businesses licensed with ADOR are required to renew their TPT license annually by January 1.
- Visit <https://azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license> for details.

## THRESHOLD CHANGES

### TPT Electronic Filing and Paying Thresholds

Beginning January 1, 2021, TPT filers with an annual total tax liability of \$500.00 or more are required to file electronically. For more information on transaction privilege tax filing and paying requirements, visit [azdor.gov/transaction-privilege-tax-tpt](https://azdor.gov/transaction-privilege-tax-tpt).

### Economic Nexus Thresholds

Beginning January 1, 2021, the economic nexus thresholds for remote sellers' gross sales will drop to \$100,000. Those that did not meet the \$150,000 threshold for 2020, should review their direct sales (before any deductions). For details visit <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers/economic-threshold>.

## FORM TPT-EZ MASS MAILING DISCONTINUED

Beginning February 1, 2021, the Arizona Department of Revenue will stop mailing the paper Form TPT-EZ to customers in an effort to deliver Arizonans, faster, more cost-effective tax service. Taxpayers can go to [AZTaxes.com](https://AZTaxes.com) to file and pay online or download and print Form TPT-EZ by going to [azdor.gov](https://azdor.gov) and clicking on "Forms."

## DUE DATE REMINDERS

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

The downloadable 2021 printable schedule is available at [azdor.gov/transaction-privilege-tax/due-dates](https://azdor.gov/transaction-privilege-tax/due-dates).

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

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

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

## UPCOMING EVENTS

Most in-person business tax workshops have been temporarily suspended. All ADOR workshops are free of charge.

Following are options available to taxpayers:

### BUSINESS TAX BASICS WORKSHOPS STATEWIDE (VIA-WEBEX):

Wednesday, December 16, 2020  
9:00 a.m. - 12:00 p.m.

Wednesday, January 13, 2021  
1:00 p.m. - 4:00 p.m.

### PMC MONTHLY ROUNDTABLE DISCUSSION STATEWIDE (VIA - WEBEX)

PMC Community Connection  
Thursday, December 17, 2020  
12:00 p.m. - 1:00 p.m.

### AZ TAXES WORKSHOP STATEWIDE (VIA-WEBEX):

Tuesday, January 12, 2021  
9:00 a.m. - 12:00 p.m.

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

### DID YOU KNOW

#### **Filing Facts**

- A \$0 TPT return must be filed for temporarily closed businesses and residential rental property owners with no sales/or tax due. Go to [azdor.gov/transaction-privilege-tax-tpt](https://azdor.gov/transaction-privilege-tax-tpt) for more information.
- No longer in business? Keep your account history remains in good and avoid penalties. Cancel your existing TPT license on [AZTaxes.gov](https://AZTaxes.gov) or submit a [Business Account Update Form](#).
- Unsure of a deduction code? Use the deduction code search feature available in AZTaxes. Search is available by deduction or deduction code description.
- You can verify and update your mailing address instantly and securely at [www.AZTaxes.gov](https://www.AZTaxes.gov).

#### **Feedback Opportunities**

- ADOR accepts feedback on rulings, procedures in an ongoing effort to engage with and inform the public of state and local tax issues. For additional details visit [azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents](https://azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents).
- Want to give feedback on TPT Tax Notices from the Arizona Department of Revenue? TPT taxpayers, click this link <https://forms.gle/WMktDYuabwJh664H8> to participate.

#### **Common TPT Taxpayer Errors**

- Sending in copies or duplicate returns can cause rework and delay processing.
- Filling out the form incorrectly, for example, entering SSN or EIN instead of their TPT license number.
- Wrong or invalid business or region codes.
- Reporting is different than what is calculated and net taxable reported is greater than the total tax due.
- Using a pencil, colored ink or sending photocopies can cause data entry delays.

### EDUCATION, TUTORIALS AND TRAINING

ADOR makes available online workshops and 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](https://azdor.gov/taxpayer-education).

