



Arizona Department of Revenue

TPT Newsletter

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[October 2021](#)

Transaction Privilege Tax Changes and News

GET READY FOR TPT RENEWALS

The Arizona Department of Revenue (ADOR) plans to mail renewal letters to business owners this month advising them to renew their Arizona Transaction Privilege Tax (TPT) License before January 1. Penalties will apply to late renewals.

Businesses are encouraged to update and verify their account information annually, to prevent unnecessary fees and penalties. AZTaxes.gov enables registered businesses to update their accounts at any time. An e-signature PIN is required to make changes.

ADOR recommends that taxpayers enroll now on the AZTaxes.gov website for easier renewals and faster processing. State law requires taxpayers with multiple business locations to renew their TPT licenses electronically.

Businesses should keep their owner/officer information current, as this is how ADOR representatives authorize callers. Owner/officer changes are submitted through the [Business Account Update](#) form.

Out-of-state businesses without a physical presence in Arizona must renew their TPT licenses if they have more than \$100,000 in sales to Arizona customers in the current or prior calendar year.

Marijuana *excise* tax licenses are not required to renew, but marijuana *TPT* licenses must renew each year.

UPDATE YOUR TPT ACCOUNT NOW

Did you close a location or changed the mailing address of your business?

Renewal session is coming and business should submit any necessary updates before November to ensure their account is in good standing and for a smooth renewal process. If the business or a location is closed, the license must be canceled or the location removed to avoid renewal requirements, as well as applicable fees and penalties. Licenses that are not renewed will not be canceled.

Taxpayers can watch the [Business Account Update](#) tutorial to learn how to properly complete the paper form.

PROPERTY MANAGEMENT COMPANIES

All owners of taxable property engaging the service of a property management company (PMC) are required to obtain a TPT and use tax license, regardless of the owner engaging a property manager or other broker to oversee the owner's business activity, including filing tax returns on behalf of the owner. A PMC must obtain a successful PMC registration to have access to the AZTaxes.gov Residential Rental E-Solution for PMCs.

ADOR created a [PMC Checklist](#) to assist with onboarding and offboarding property owners. Additionally, PMC needing step-by-step instructions for filing and paying can click [here](#). (Download and open in Acrobat or PDF reader, not in web browser).

For more information and resources on property management companies, see <https://azdor.gov/transaction-privilege-tax/residential-rental-guidelines/property-management-companies-pmc>.



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



www.azdor.gov



APPLY | FILE | PAY



COMMON TPT FILING ERRORS

The main reason TPT paper returns do not process correctly is that they are filed by paper! Filing online at AZTaxes.gov reduces the chance for errors because most of the information included on your return is pre-populated for you based on your TPT license information.

Watch the [Common Errors video](#) to learn some of the top reasons returns do not process correctly to your TPT account and how they can be avoided.

For more helpful tips and error explanations, see the [Notice and Correspondence Resource Center](#).

FILING FACTS

- If your primary user email no longer exists, you will need to register as a new user for AZTaxes. ADOR recommends this be an officer/owner of the business. Instructions on registering a new user is located [here](#). Once registered, you will need to complete a Business Account Update to change the primary user to the new user account.
- For a list of deduction codes, see: <https://azdor.gov/transaction-privilege-tax/deduction-codes>. Make sure you are claiming the correct deduction codes on your TPT return.
- Remember to click "Submit" when submitting a TPT return on AZTaxes. Clicking "Save" does not submit your return.

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly and Quarterly

TPT filers are reminded of the following TPT filing deadlines:

- **October 20** - TPT return due date
- **October 28** - Paper returns must be received by ADOR by 5 p.m. on this date
- **October 29** - 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. The downloadable 2021 printable schedule is available at azdor.gov/transaction-privilege-tax/due-dates.

EDUCATION, TUTORIALS AND TRAINING

All ADOR workshops are free of charge. Below are upcoming options available to taxpayers. To register or access online workshops, tutorials and resources, visit azdor.gov/taxpayer-education.

WORKSHOPS

Business Tax Basics - (Via WebEx)

Wednesday, October 20, 2021

1 p.m. - 4 p.m.

Wednesday, November 3, 2021

9:00 a.m. - noon

Wednesday, November 10, 2021

1 p.m. - 4 p.m.

Business Tax Basics - (In-Person)

Town of Gilbert Morning Session

Southeast Regional Library - Alcott Room

Wednesday, November 9, 2021

9:00 a.m. - noon





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Town of Gilbert Afternoon Session
Southeast Regional Library - Alcott Room
Wednesday, November 9, 2021
1 p.m. - 4 p.m.

Property Management Company Workshop - (Via WebEx)

These workshops are offered as a series and it is recommended to take them in order. Space in each class is limited so visit the [Taxpayer Education web page](#) to sign up today.

Workshop 1: Licensing & Power of Attorney
Monday, October 18, 2021
1 p.m. - 2:30 p.m.

Workshop 2: Engaging, Disengaging & More
Tuesday, October 19, 2021
1 p.m. - 2:30 p.m.

Workshop 3: File, Pay, Amend & More
Thursday, October 21, 2021
10 a.m. - 11:30 a.m.

Workshop 1: Licensing & Power of Attorney
Monday, November 15, 2021
10 a.m. - 11:30 a.m.

Workshop 2: Engaging, Disengaging & More
Tuesday, November 16, 2021
10 a.m. - 11:30 a.m.

Workshop 3: File, Pay, Amend & More
Thursday, November 18, 2021
10 a.m. - 11:30 a.m.

Marijuana Taxation - (Via WebEx)

Wednesday, October 27, 2021
1 p.m. - 3:30 p.m.

Automobile Dealer Business Tax Workshop - (Via WebEx)

Wednesday, November 17, 2021
1 p.m. - 4 p.m.

ON-DEMAND TAX EDUCATION TUTORIALS: Please visit <https://azdor.gov/taxpayer-education/tpt-tutorials>.

