



Arizona Department of Revenue

TPT Newsletter

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[September 2022](#)

Transaction Privilege Tax Changes and News

TPT ACCOUNT UPDATES

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

Renewal season is coming and businesses should submit any necessary updates before November to ensure their account is in good standing for a smooth renewal process.

On [AZTaxes.gov](#), taxpayers can do the following:

- Change their mailing address on corporate, withholding, and transaction privilege and use tax licenses.
- Add, edit, and/or close locations for TPT licenses.
- Cancel or close an existing TPT license or single location on a TPT license.
- Close an account for withholding or TPT licenses.
- Make changes to a "Doing Business As" (DBA) name or the business mailing address.
- Add a new reporting jurisdiction, business code, or business or rental location.

[AZTaxes.gov](#) enables registered businesses to update their accounts, but they must have an e-signature PIN to make changes.

Taxpayers can also download and submit a [Business Account Update](#) form to the Arizona Department of Revenue (ADOR) to update primary users or any of the previously stated changes.

FILE ONLINE OR FACE FEES

When taxpayers file electronically, they receive many benefits and are in compliance.

- It's EASIER, it's FASTER, and it's the LAW for businesses with \$500 or more annual tax liability.
- It is free to file a return; free for e-check payments (Fees apply with debit/credit card).
- TPT filers are able to claim an accounting credit of 1.2 percent of the tax due, up to a maximum credit of \$12,000, during a calendar year when filing all returns electronically.
- After a payment or return is submitted, filers receive a confirmation number that can be provided to customer service when inquiring about the return or payment.
- Reduced errors with automatic calculations. Input the figures and AZTaxes does the rest.
- Access to electronic payment history and status as early as your first payment.
- Make scheduled payments online so the return is done and the payment is withdrawn later. No need for paper checks.

If you are unable to pay online, follow these simple steps to ensure your payment is applied to your account.

1. Address the payment to the Arizona Department of Revenue.
2. In the memo, write your license number and filing period.
3. Submit your paper check with the original return or a payment voucher. If you filed electronically, send a voucher, **not** a copy of the return.

Note: ADOR will process your check and withdraw the money from your account even if you do not properly indicate



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



www.azdor.gov

AZ Taxes.gov

APPLY | FILE | PAY



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your business information. ADOR will research and attempt to connect the payment to the business. If not successful, the payment will be held in a general fund account until it is properly identified for your business and the time period. ADOR legally cannot mail the check back in case of incorrect address on check and prevent fraud.

PRIMARY USER AND DELEGATE ACCESS UPDATE GUIDANCE

Did your primary user leave the company or did you get rid of the email address that is used to log into AZTaxes? No problem. **The Arizona Department of Revenue recommends that the primary user is an officer/owner of the business, then delegate access to others if needed.** This reduces the chance of losing access to your account and rushing to update information due date time.

A **Primary User** maintains the entire online account and provides access to delegate users. There can only be one Primary User for each account. *For help authorizing access for delegates, [view our tutorial](#).*

A **Delegate User** is given specific authority for business account functions by the Primary User. This type of user can be a CPA, Paid Preparer, office manager, additional officer/owner of the company, etc. *For help requesting delegate access, [view our tutorial](#).*

To change the Primary User, you will need to complete a [Business Account Update](#) form; and you must enroll to file and pay on www.AZTaxes.gov. *NOTE: DO NOT use the Business Account Update form for delegates/additional users. Please contact the primary user for changes to delegate access.*

1. The company will need to register as a new user. See [Account Setup](#) for assistance.
2. Once registered, you will need to complete a paper [Business Account Update](#) to change the primary user to the new user account.
 - Section A, line 4 is for adding and removing AZTaxes Primary Users.
 - Have Section C signed by an authorized officer/owner and submit to the address on the form.
3. Once the primary is switched to an office/owner, they can grant delegate access to other registered users.

TPT FILING FACTS

- Do not send in duplicate returns as they are just informational. Duplicate returns create duplicate efforts and may delay processing.
- Do not send confirmation returns. We do not process these.
- If you're sending a paper return, please include all information (Taxpayer Information Box).

IRS INTEREST RATE CHANGE

Internal Revenue Service (IRS) announced that interest rates will increase for the calendar quarter beginning October 1, 2022. The rates will be 6% for overpayments (5% in the case of a corporation), 3.5% for the portion of a corporate overpayment exceeding \$10,000, 6% for underpayments, and 8% for large corporate underpayments.

ADOR applies interest, compounded annually, in the same manner and at the same time as prescribed by the U.S. Internal Revenue Code (IRC), Section 6621. See the [ADOR interest rate page](#) for details.

TAX CHANGES

City of Sedona - Effective date of March 1, 2028.

On November 9, 2021, the City of Sedona passed Ordinance 2021-09, amending sections of the City Tax Code. The transaction privilege tax is permanently increased to three and one-half percent (3.5%) effective March 1, 2028 when the temporary increase was set to expire.





The (3.5%) affects the following business classifications:

Amusement **(012)**; Communications **(005)**; Contracting - Prime **(015)**; Contracting - Speculative Builders **(016)**; Contracting - Owner Builder **(037)**; Commercial Rental and Leasing **(213)**; Hotels **(044)**; Hotel/Motel (Additional Tax) **(144)**; Job Printing **(010)**; Manufactured Buildings **(027)**; MRRRA Amount **(315)**; Publication **(009)**; Rental Leasing & Licensing for Use of TPP **(214)**; Restaurant and Bars **(011)**; Retail Sales **(017)**; Timbering and Other Extraction **(020)**; Transporting **(006)**; Utilities **(004)**.

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- *Monthly*

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

- **September 20** - TPT return due date
- **September 29** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **September 30** - Electronic returns must be received by ADOR by 5:00 p.m. on this date

*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically. **It is highly encouraged to pay three business days prior to the last business day of the month (September 27) to ensure your payment is accepted and processed into ADOR systems.**

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, September 21, 2022

1:00 p.m. - 4:00 p.m.

Wednesday, October 5, 2022

9:00 a.m. - noon

AZTaxes - (Via WebEx)

Tuesday, September 20, 2022

9:00 a.m. - 10:30 a.m.

Marijuana Taxation (Via WebEx)

Thursday, September 22, 2022

9:00 a.m. - noon

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

