



# Arizona Department of Revenue

# TPT Newsletter

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[March 2021](#)

## Transaction Privilege Tax Changes and News

### FEEDBACK OPPORTUNITIES

TPT Taxpayers are invited to provide feedback in the following feedback opportunities:

- **TPT Common Errors Survey** - Click this link <https://forms.gle/refFLR9LmE6qf8kk7> to participate.
- **TPT Tax Notices** - Click this link <https://forms.gle/WMktDYuabwJh664H8> to participate.
- **Rulings and Procedures** - Visit [azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents](http://azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents) for additional information.

### DUE DATE REMINDERS

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

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

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

- **March 22** - TPT return due date
- **March 30** - Paper returns must be received by ADOR by 5 p.m. on this date
- **March 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.

### TAX CHANGES

#### **Town of Colorado City**

On January 11, 2021, the Mayor and Council of the Town of Colorado City approved Ordinance #2021-01, which reduces the rate of taxation for Restaurants and Bars from seven percent (7%) to three and one half percent (3.50%).

- Section 455. Restaurants and Bars

Rates that will change on the Transaction Privilege and Other Tax Rate Tables are as follows:

Restaurant and Bars, **(011)** 3.50%

**Effective April 1, 2021**

### DID YOU KNOW

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

- Sending in copies or duplicate returns can delay processing.
- Filling out the form incorrectly, for example, entering SSN or EIN instead of their TPT license number.

#### **Filing Facts**

- Keep your account history in good standing and avoid penalties. If no longer in business, cancel your existing TPT license on [AZTaxes.gov](http://AZTaxes.gov) or submit a [Business Account Update Form](#).
- 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](http://azdor.gov/transaction-privilege-tax-tpt) for more information.
- The tax rate look up tool on [AZTaxes.gov](http://AZTaxes.gov) is a useful tool for TPT filers in helping them find the TPT rates for any location within the state of Arizona.



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



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



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### NEWS

#### **ADULT USE MARIJUANA**

Adult use marijuana dispensaries must remit transaction privilege tax (TPT) and marijuana excise tax (MET) to the Arizona Department of Revenue. Marijuana establishments are liable for retail TPT and MET on adult use marijuana products immediately upon being licensed by the Arizona Department of Health Services to make such sales to Arizona consumers.

An ADORTPT license and a MET registration number are required to file and pay taxes, and can be obtained through the Medical, Adult Use or Dual License Transaction Privilege/Use/Excise Tax Application (JTM-1). Dispensaries must report the adult use marijuana excise tax on Form MET-1, and should be completed prior to completing the TPT return. For January and February periods, please submit a paper MET-1 form. Forms for March and future periods can be submitted electronically. The TPT return is used to report and remit state/county and city TPT liabilities on all retail sales, including the sale of medical or adult use marijuana and anything else sold by the business.

For more information, visit <https://azdor.gov/transaction-privilege-tax/adult-use-marijuana/filing-requirements>.

### EDUCATION, TUTORIALS AND TRAINING

ADOR makes available online workshops and tutorials on topics such as setting up AZTaxes, new user registration, understanding location codes, filing an electronic TPT return and more.

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](https://azdor.gov/taxpayer-education).

#### **BUSINESS TAX BASICS WORKSHOPS**

##### ***Statewide (via WebEx)***

Wednesday, March 17, 2021

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

Wednesday, April 14, 2021

9:00 a.m. – 12:00 p.m.

#### **AUTOMOBILE DEALER BUSINESS TAX WORKSHOP**

##### ***Statewide (via WebEx)***

Wednesday, March 24, 2021

1:00 p.m. - 3:00 p.m.

#### **ADOR WITHHOLDING TAX FOR BUSINESS OWNERS & PAYROLL SERVICE PROVIDERS**

##### ***Statewide (via WebEx)***

Wednesday, April 7, 2021

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

