



Arizona Department of Revenue

TPT Newsletter

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[May 2021](#)

Transaction Privilege Tax Changes and News

TAX CHANGES

Town of Miami

On April 12, 2021, the Mayor and Council of the Town of Miami passed Ordinance Number 376 amending the town tax code to adopt a local Use Tax. Ordinance #376 deselects Model Option #15 and adopts Local Option #JJ, providing for severability and designating an effective date of June 1, 2021.

With Ordinance #376, the Town Use Tax rate is established at a rate of two and one-half percent (2.5%), effectively removing Model Option #15. By selecting Local Option #JJ, the Town is exempt from the Use Tax.

Use Tax **(029)** 2.50%
Use Tax **(030)** 2.50%

Effective June 1, 2021.

Town of Pinetop-Lakeside

On April 15, 2021, the Mayor and Town Council of the Town of Pinetop-Lakeside passed Ordinance Number 21-441 to amend Ordinance 16-395 of the Town Tax Code. Ordinance Number 21-441 extends the two percent (2%) additional Transaction Privilege Tax on Restaurants and Bars indefinitely **until it is repealed.**

Restaurants & Bars **(111)** 2.00%

Effective July 1, 2021.

City of Winslow

The city electorate passed Proposition 426 on November 3, 2020, which extends the levy and collection of an additional one percent (1.00%) city transaction privilege tax.

The Council of the City of Winslow ordained the extension of privilege tax with the passing of Ordinance Number 1359 on March 23, 2021 for an additional period of five years from July 15, 2021. Ordinance Number 1359 amends Article VII, Additional Tax, on each of the taxable categories listed in Article IV of the Tax Code, with the exception of those categories in Sections 9-422, 9-432, and 9-447. Ordinance 1359 shall cease on or after July 15, 2026 unless reauthorized by the qualified electors of the City.

Effective July 1, 2021.

Note: Current state, county and city/town tax rate tables are available at <https://azdor.gov/transaction-privilege-tax/tax-rate-table>.



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



www.azdor.gov



APPLY | FILE | PAY



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TPT 2020 ELECTRONIC ANNUAL ESTIMATED TAX PAYMENT

Annual estimated tax payment of transaction privilege, telecommunication services excise, and county excise taxes are required if:

- Combined tax liability for transaction privilege, telecommunication services excise, and county excise taxes in the preceding calendar year was \$2,300,000, or
- If you reasonably anticipate a liability for such taxes of \$2,300,000 or more in the current year.

Deadline

The statutory due date for the annual estimated tax payment is June 20.

- When filed electronically, the annual estimated tax payment must be received by the department no later than Wednesday, June 30. However, in order for the department to receive an electronic payment by Wednesday, June 30, that payment must be electronically submitted no later than 5:00 p.m. MST (Mountain Standard Time) on Tuesday, June 29.

How do I calculate my payment?

There are two methods available to calculate your June estimated payment:

- One half of the actual tax liability from the month of May, or
- The actual tax liability from June 1 through June 15.

Electronic payments

- Taxpayers required to pay electronically may be subject to penalties for payments made by check or cash.
- To file and pay online, a business must be registered on AZTaxes.gov and utilize ACH debit, e-check, or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements.

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly

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

- **May 20** - TPT return due date
- **May 28** - Paper returns must be received by ADOR by 5 p.m. on this date
- **May 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. The downloadable 2021 printable schedule is available at [azdor.gov/transaction-privilege-tax/due-dates](https://www.azdor.gov/transaction-privilege-tax/due-dates).

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 FILING AND PAYING

The following criteria determines which Arizona taxpayers must remit their taxes electronically:

- Withholding Tax - Any taxpayer with \$125 average quarterly liability for withholding tax during the prior tax year.
- Transaction Privilege Tax - Any taxpayer with \$500 prior tax year liability.

Penalties:

- Taxpayers required to file an electronic return will be subject to a penalty of 5 percent of the tax amount due for filing a paper return. The minimum penalty is \$25, including filings with zero liability.
- Taxpayers required to pay electronically will be subject to a penalty of 5 percent of the amount of payment made by check or cash.

To file and pay online, a business must be registered on [AZTaxes.gov](https://www.aztaxes.gov) and utilize ACH debit, e-check, or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements.





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DID YOU KNOW

TPT Filing Facts

- If you closed your business location indefinitely, you must cancel your license to avoid fees and penalties. Cancel your license on [AZTaxes.gov](https://aztaxes.gov) or by completing a Business Account Update form.
- After three unsuccessful attempts to log in to AZTaxes, wait 30 minutes and you will be able to try again.
- File a \$0 TPT return for temporarily closed businesses and residential rental property owners with no sales/or tax due. Go to azdor.gov/transaction-privilege-tax-tpt for more information.
- Verify the city code and name of the city/town match. Also, the deduction code matches the description.
- Verify the business activity matches the business code. Also, the region code and name of the region match.

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.

BUSINESS TAX WORKSHOPS

Business Tax Basics - In Person

*Town of Gilbert- Municipal Building, Conference Room 233 I
50 E Civic Center Drive
Gilbert, AZ 85296
Wednesday, May 19, 2021
9:00 a.m. - 12:00 p.m.*

AZTaxes Workshop- In Person

*Town of Gilbert- Municipal Building, Conference Room 233 I
50 E Civic Center Drive
Gilbert, AZ 85296
Wednesday, May 19, 2021
1:00 p.m. - 3:00 p.m.*

Automobile Dealer Business Tax Workshop (PHX/WebEx)

*Wednesday, May 19, 2021
9:00 a.m. - 12:00 p.m.*

Marijuana Taxation Workshop (Via WebEx)

*Wednesday, May 26, 2021
1:00 p.m. - 3:30 p.m.*

Business Tax Basics - (Via WebEx)

*Wednesday, June 2, 2021
9:00 a.m. - 12:00 p.m.*

Withholding Tax for Business Owners & Payroll Service Providers (Via WebEx)

*Wednesday, June 9, 2021
9:00 a.m. - 12:00 p.m.*

ON-DEMAND TAX EDUCATION TUTORIALS

Please visit <https://azdor.gov/taxpayer-education/tpt-tutorials> to access transaction privilege tax tutorials.

