



Arizona Department of Revenue

TPT Newsletter

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[June 2021](#)

Transaction Privilege Tax Changes and News

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 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.

GUEST CREDIT/DEBIT CARD PAYMENT OPTION

AZTaxes allow secure access to taxpayers to make individual income tax payments 24 hours a day/7 days a week. Businesses now make a transaction privilege tax (TPT)/use tax credit or debit card payment as a Guest using the Quick Links menu on the [AZTaxes](#) homepage. Businesses need to know their license number and business mailing zip code.

Businesses are no longer required to login to their AZTaxes account to make a quick payment. Please note: Only registered business user can make an e-check payment. Service charges may apply.

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly

TPT filers are reminded of the following TPT filing deadlines:

- **June 20** - TPT return due date
- **June 29** - Paper returns must be received by ADOR by 5 p.m. on this date
- **June 30** - 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](#).



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



[www.azdor.gov](#)



APPLY | FILE | PAY



RENEWALS

Remember to pay your TPT License renewal fees with the Arizona Department of Revenue!

If your business has not renewed your TPT license for 2021, ADOR will be sending you a renewal billing letter. Businesses will receive one renewal notice per license from ADOR, regardless of where the business is located. This renewal letter indicates if the business has overdue renewal fees.

Businesses should act now to avoid further penalties and delays receiving their TPT License. Prompt compliance online can save both time and money.

As a reminder, many businesses are required to be licensed for TPT. Operating without proper licensing may be a class 3 misdemeanor.

If you are no longer in business, please cancel your existing TPT license through AZTaxes.gov or submit a Business Account Update form with a cancel effective date. This will ensure your account remains in good standing and avoids additional penalties and interest.

Remember to keep your mailing addresses and account information up-to-date to ensure letters, notices, and billings are sent to the correct address.

We encourage business owners to register and pay the renewal fees on AZTaxes.gov.

For more information, visit azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license.

TAX CHANGES

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>.





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FILING FACTS

- Sending returns without payment generates a bill. ADOR recommends sending returns with all applicable fees and payments to avoid receiving a bill.
- An estimated TPT payment is due if the business' anticipated tax liability is \$2,300,000 or more in 2021.
- There are two different types of AZTaxes users: Primary and Delegate. For assistance on primary and delegate access, see: <https://azdor.gov/transaction-privilege-tax/tpt-license/aztaxes-user-access>.
- If your business is adding a location to an existing license, file a Business Account Update online, not a new Joint Tax Application.

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

Marijuana Taxation Workshop (Via WebEx)

Monday, June 21, 2021

1:00 p.m. - 3:30 p.m.

Business Tax Basics - (Via WebEx)

Wednesday, June 23, 2021

1 p.m. - 4 p.m.

Wednesday, July 7, 2021

9 a.m. - noon

Wednesday, July 14, 2021

1 p.m. - 4 p.m.

PMC Community Connection (Via WebEx)

Wednesday, June 16, 2021

Noon - 1 p.m.

Automobile Dealer Business Tax Workshop (Via WebEx)

Wednesday, July 21, 2021

1 p.m. - 4 p.m.

ON-DEMAND TAX EDUCATION TUTORIALS

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

