



# Arizona Department of Revenue

# TPT Newsletter

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[September 2021](#)

## Transaction Privilege Tax Changes and News

### 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.

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.

### ONLINE LODGING MARKETPLACE

An online lodging marketplace is any digital platform that provides, at a cost, an unaffiliated third party with a platform to rent lodging accommodations. All online lodging marketplaces (OLM) are required to register to file and pay on all online lodging transactions with the department. OLMs file by jurisdiction not by location and must file monthly.

For information on residential rental (30 or more consecutive days), hotel/transient lodging (less than 30 days), the tax base, penalties for not obtaining or displaying a TPT license and other requirements, download the [OLM Factsheet](#).

For more information, see <https://azdor.gov/transaction-privilege-tax/online-lodging-marketplace>.

### COMMON TPT FILING ERRORS

ADOR wants businesses to be successful when filing their business' transaction privilege tax returns. 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. If you must file by paper and have an annual waiver in place, let's make sure to file appropriately.

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](#).



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



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



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### MARIJUANA BUSINESSES

Adult use marijuana dispensaries must remit TPT and marijuana excise tax (MET) to ADOR. 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.

Recently, the [azdor.gov](http://azdor.gov) website was refined to better assist the marijuana industry by adding clarifying definitions and information for wholesalers.

Additionally, businesses that appoint a power of attorney for their marijuana excise tax account are reminded to complete Form 285 (Power of Attorney) properly. See the [How to Properly Complete a POA for MET](#) video for instructions.

### FILING FACTS

- Businesses with an annual transaction privilege tax and use tax liability of \$500 or more during the prior calendar year are required to file and pay electronically.
- ADOR recommends that the primary user for AZTaxes be an officer/owner of the business. When employees are hired or depart, it is easier to delegate access to new users. See the [AZTaxes User Access](#) page for more information.

### DUE DATE REMINDERS

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

TPT filers are reminded of the following TPT filing deadlines:

- **September 20** - TPT return due date
- **September 29** - Paper returns must be received by ADOR by 5 p.m. on this date
- **September 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](http://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](http://azdor.gov/taxpayer-education).

#### **REVAMPED PROPERTY MANAGEMENT COMPANY WORKSHOP**

The ADOR Education Unit is excited to announce the roll-out of the revamped property management company workshops. These workshops are offered as a series and it is recommended to take them in order. Workshops will begin in late September and will be offered at various times throughout the year:

- Workshop 1 - Monday, September 27, 2021, 1:00 p.m. - 2:30 p.m.
- Workshop 2 - Tuesday, September 28, 2021, 1:00 p.m. - 2:30 p.m.
- Workshop 3 - Wednesday, September 29, 2021, 1:00 p.m. - 2:30 p.m.

Space in each class is limited so visit the [Taxpayer Education web page](#) to sign up today.

#### **WORKSHOPS**

##### **Automobile Dealer Business Tax Workshop - (Via WebEx)**

Wednesday, September 22, 2021

9:00 a.m. - noon

##### **Business Tax Basics - (Via WebEx)**

Wednesday, October 6, 2021

9:00 a.m. - noon



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*Wednesday, October 20, 2021*  
*1 p.m. - 4 p.m.*

**ADOR Withholding Tax - (Via WebEx)**

*Wednesday, October 13, 2021*  
*9:00 a.m. - noon*

**Marijuana Taxation - (Via WebEx)**

*Wednesday, October 27, 2021*  
*1 p.m. - 4 p.m.*

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

