



Arizona Department of Revenue

TPT Newsletter

Issue 4

Arizona Department of Revenue

April 2020

NEWS

COVID-19 Resources

As part of a state-wide effort to assist Arizona businesses and employees impacted by the COVID-19 public health situation, the Arizona Department of Revenue (ADOR) has added helpful links on its website to economic support being offered by the Arizona Commerce Authority (ACA), Arizona Department of Economic Security (DES) and others. This page will be updated regularly as new information becomes available. Visit azdor.gov to access these links as well as a suite of available ADOR online services and information.

TPT Filing and Paying Due Date Extension

There have been no changes to the TPT filing and paying deadlines at this time. You can find the TPT due date calendar information at azdor.gov/transaction-privilege-tax/due-dates.

Temporary Service Level Changes at ADOR Customer Lobbies

In light of COVID-19, the Arizona Department of Revenue (ADOR) has temporarily modified current services in an effort to protect the health and safety of its customers and employees, while continuing to serve Arizona taxpayers.

On March 30, 2020, ADOR announced customers would be required to make an appointment for in-person services. In-person services are available at the Phoenix and southern regional offices in Tucson. East Valley customers requiring in-person assistance can make an appointment with a department representative in the Phoenix office by emailing AZTaxHelp@azdor.gov or calling (602) 716-ADOR (2367).

Customers of the Phoenix and Tucson offices can use the same email and phone number to set up an appointment. Additionally, taxpayers can access a suite of resources available on ADOR's websites as well as submit forms, correspondence, and questions directly to ADOR staff through the AZTaxHelp@azdor.gov email.

Appointments can also be made for cash and credit card payments and there is a secure drop-box available for payments, forms, applications and returns at each of the three ADOR locations, without an appointment.

LIVE CHAT

The Arizona Department of Revenue (ADOR) Live Chat feature is available from 7:00 a.m. to 6:00 p.m. (MST) and is an option available to customers seeking information about state taxes, the transaction privilege tax program or a variety of questions. The pop-up application provides answers to general questions, offers navigational guidance and is available on the AZDOR.gov and AZTaxes.gov websites.

UPCOMING EVENTS

BUSINESS TAX BASICS WORKSHOPS

In-person business tax workshops have been temporarily suspended. However, the following online options are available for taxpayers:

STATEWIDE (VIA-WEBEX):

[Wednesday, May 13, 2020](#)
9:00 a.m. - 12:00 p.m.

[Wednesday, June 10, 2020](#)
9:00 a.m. - 12:00 p.m.

[Wednesday, July 8, 2020](#)
9:00 a.m. - 12:00 p.m.

AUTOMOBILE DEALERS TAX WORKSHOP: STATEWIDE (VIA-WEBEX):

[Wednesday, April 22, 2020](#)
9:00 a.m. - 12:00 p.m.

ADOR workshops cover topics such as licensing, filing and more. Visit azdor.gov/taxpayer-education for registration information.



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



www.azdor.gov

AZ
Taxes.gov

APPLY | FILE | PAY



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TAX CHANGES

City of Benson

On January 27, 2020, the Mayor and Council of the City of Benson approved Ordinance #601.

Section 1: The current rate of three and one-half percent (3.5%) will extend for Advertising, Amusements, Job Printing, Manufactured Buildings, Timbering and Other Extraction, Publication, Hotels, Restaurant and Bars, Retail Sales, MRRRA Amount, Communications, Transporting and Utilities with an effective date of August 1, 2022, then decrease by one percent (1.0%) on August 1, 2023. **Note:** Section 1 does not apply to contracts entered into prior to August 1, 2015.

Section 2: Reduces Retail Sales Food For Home Consumption from three and one-half percent (3.5%) to three percent (3.0%). **Note:** The Section 2 change has an effective date of July 1, 2020.

Rates that will change on the Transaction Privilege and Other Tax Rate Tables are referenced below.

Retail Sales Food for Home Consumption **(062)** 3.00%, Retail Sales Food for Home Consumption **(606)** 3.00%.

Marketplace Facilitators with Arizona Physical Presence

(062) Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption 3.00%, **(606)** Marketplace Facilitators in Arizona Third Party Sales Food For Home Consumption 3.00%.

REMINDERS

TPT Filing Frequency and Due Dates - Monthly and Quarterly Filers

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

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

FILING FACTS

TPT deduction code listings provide the deduction code number, a description (often abbreviated) and the business codes for state and city business categories. A deduction code can often be used under both state and city business codes, but some deductions apply only to state business codes and some apply only to city business codes. Please visit <https://azdor.gov/transaction-privilege-tax/deduction-codes> for more detail. To make deduction codes accessible to Arizona taxpayers, ADOR posts the codes in several formats, including PDF files of all state and city deduction codes.

While more taxpayers are filing electronically, below are some common mistakes associated with paper filing known to cause processing delays:

1. Incorrect information, i.e., deduction/region code
2. SSN or EIN written in place of TPT license number
3. Submitting duplicate returns
4. Inaccurate or miscalculated totals
5. Using non-black ink

EDUCATION, TUTORIALS AND TRAINING

Effective April 2020, in-person business tax workshops are temporarily suspended, ADOR makes available online workshops as well as tutorials on setting up AZTaxes, new user registration, understanding location codes, filing an electronic TPT return and more. To register or access online workshops, tutorials and resources, visit azdor.gov/taxpayer-education.

