



Arizona Department of Revenue

TPT Newsletter

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[July 2023](#)

Transaction Privilege Tax Changes and News

QUARTERLY FILER TPT RETURN DUE

If you are a quarterly transaction privilege tax (TPT) filer, your April to June activity is due on your June return, filed in July. Remember you must file a return for each tax period even if no tax is due and/or no sales were made. We strongly encourage taxpayers to file and pay online through [AZTaxes.gov](https://www.aztaxes.gov) for faster processing and fewer errors.

FILE A RETURN - ACCOUNT/PERIOD SELECTION FOR ELECTRONIC RETURNS

When filing a TPT return, you will notice three choices listed under Month for selection when submitting a TPT return. **Only** check the boxes that pertain to the return you are filing.

If filing a routine return, skip selection and choose Continue.

Amended Return - Only check if this return is to correct the figures from a previously filed return. Remember, include all correct lines and any lines that were present on the original return that do not require changes. This will replace the original return.

No Gross Receipts - Only check if you are filing a return with zero sales income or no gross receipts to report. Do not check this box if there is tax due and no payment is submitted with this return.

Close Your Account/Final Return - Only check if this is your last and final return and you would like to cancel your TPT license. Remember, you must cancel your license if you are closing or you may face penalties and renewal fees.

TPT TAX TIPS

1. File/Pay online - Save time, file online at [AZTaxes.gov](https://www.aztaxes.gov).
2. If sending a paper return, use the fillable forms to reduce ADOR keying errors that may occur when interpreting a taxpayer's handwriting.
3. No need to send duplicate returns. Duplicate returns create duplicate efforts and may delay processing.
4. Send in a paper return with all taxpayer information. Without it, the return is delayed and can result in penalties. The taxpayer name, SSN/license number, address, and tax period must be entered to process the return to the correct account.
5. Do not send a copy of your electronically filed return. We do not process these extra returns.
6. Use Form TPT-EZ. Do not use Form TPT-1 after the July 2016 period. If you need more lines, you most likely are required to file online by law.
7. No information returns, emails, and documents will be skipped and will result in possible penalties. Ensure you provide accurate and clear information so ADOR can process the information and assist you.
8. File a new Form TPT-2 to amend a return. Do not use a prior paper return or e-filed copied return to amend.
9. Send returns for the appropriate filing frequency. Do not send monthly returns if you are a quarterly or annual filer.

GUEST CREDIT/DEBIT CARD PAYMENT OPTION

AZTaxes allows secure access for 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.



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



www.azdor.gov



APPLY | FILE | PAY



Businesses are not required to login to their [AZTaxes](#) account to make a quick payment. Please note: Only registered business users can make an e-check payment. Service charges may apply.

CUSTOMER ADVISORY ABOUT THIRD PARTY PAYMENT WEBSITES

The Arizona Department of Revenue (ADOR) advises taxpayers to only make online payments through ADOR's official payment website, [AZTaxes.gov](#). For card payments, AZTaxes will redirect to Point and Pay, which is an approved payment card service provider.

The Department does not sanction or accept payments through third-party bill payment services outside of Point and Pay.

ADOR does not charge a fee to make payments through e-check, but credit and debit card payments result in a processing service charge.

Ensure your payment is made through [AZTaxes.gov](#), which accepts electronic corporate, withholding, and transaction privilege tax payments.

For tutorials on making an online payment, see our [Taxpayer Education page](#).

TPT FILING ERRORS

- **Business Code Error** - Using business codes not currently included on the TPT license. Review the tax rate table for applicable business codes at <https://azdor.gov/business/transaction-privilege-tax/tax-rate-table> or the TPT and Use Tax Rate Look Up tool at [AZTaxes.gov](#).
- **Tax Rate Error** - Tax rates are missing or incorrectly entered for the return period. Check out new or archived tax rate tables for the applicable period at <https://azdor.gov/business/transaction-privilege-tax/tax-rate-table>.
- **Location Code Error** - Tax activity was reported using a location code not listed on the TPT license. Location information is available on the business' registered AZTaxes.gov account and on the TPT license.
- **Deduction Code Error** - Deductions listed in the Schedule A of the TPT return must be complete and must match the Transaction Detail Deductions to be allowed.

For more helpful tips and error explanations, see the [Notice and Correspondence Resource Center](#).

TAX CHANGES

City of Show Low - *Effective date of July 1, 2023.*

On May 2, 2023, the Mayor and Council of the City of Show Low passed and adopted Ordinance No. 2023-02 to amend the city's tax code by removing Model Option 6, which thereby allows the city to establish a new Hotel/Motel Additional Tax at a rate of three percent (3.0%).

The (3.0%) affects the following business classifications:
Hotel/Motel (Additional Tax) **(144)**.

City of Benson - *Effective date of August 1, 2023.*

On May 8, 2023, the City of Benson passed Ordinance 621, which continues the transaction privilege tax increase adopted by the city's 2015 Ordinance 577. This ordinance does not increase or decrease tax rates or affect deduction codes.





City of Eloy - Effective date of August 1, 2023.

On May 8, 2023, the Mayor and Council of the City of Eloy passed and adopted Ordinance No. 23-946 amending Section 16-455 of the city tax code by decreasing the tax rate on the Restaurants and Bars classification from six percent (6.0%) to five percent (5.0%).

The (5.0%) affects the following business classifications:

Restaurants and Bars (**011**); Medical Marijuana Restaurant (**221**); Adult Use Restaurant (**421**).

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly, Quarterly

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

- **July 20** - TPT return due date
- **July 28** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **July 31** - Electronic returns must be received by ADOR by 5:00 p.m. on this date

*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically. **It is highly encouraged to pay three business days prior to the last business day of the month (July 26) to ensure your payment is accepted and processed into ADOR systems.**

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

WORKSHOPS

ADOR Business Tax - (Via WebEx)

Wednesday, July 19, 2023

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

Wednesday, August 2, 2023

9:00 a.m. - noon

ADOR Business Tax - (In-Person)

City of Peoria

Peoria City Hall

8401 West Monroe Street

Peoria, AZ 85345

Thursday, July 20, 2023

9:00 a.m. - noon

ADOR Business Tax Basics- (In-Person)

ADOR Southern Regional Office

400 West Congress Street, Suite 158

Tucson, AZ 85701

Thursday, July 20, 2023

9:00 a.m. - noon





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Town of Gilbert
Municipal Building 1, Heritage Room, Conference Room 300
50 East Civic Center Drive
Gilbert, AZ 85296
Wednesday, August 2, 2023
9:00 a.m. - noon

Town of Gilbert
Municipal Building 1, Heritage Room, Conference Room 300
50 East Civic Center Drive
Gilbert, AZ 85296
Wednesday, August 2, 2023
1:00 p.m. - 4:00 p.m.

ADOR Withholding Tax for Business Owners and Payroll Service Providers - (Via WebEx)

Wednesday, July 26, 2023
9:00 a.m. - noon

Property Management Company - (Via WebEx)

These workshops are offered as a series and it is recommended to take them in order. Space in each class is limited so visit the [Taxpayer Education web page](#) to sign up today.

Workshop 1: Licensing and Power of Attorney
Monday, August 7, 2023
10:00 a.m. - 11:30 a.m.

Workshop 2: Engaging, Disengaging, and More
Tuesday, August 8, 2023
10:00 a.m. - 11:30 a.m.

Workshop 3: File, Pay, Amend, and More
Wednesday, August 9, 2023
10:00 a.m. - 11:30 a.m.

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

