

JOB PRINTING

To better serve you, the Arizona Department of Revenue offers online assistance and filing of your business taxes. To register to use the site and to file your taxes online, go to www.AZTaxes.gov.

This publication provides general information about transaction privilege tax (TPT) on job printing. The Arizona transaction privilege tax is a tax on the privilege of doing business in Arizona.

For complete details, refer to the Arizona Revised Statutes and the Arizona Administrative Code. In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes and the Arizona Administrative Code will prevail.

Who Must Pay

Anyone in the business of job printing, engraving, embossing, or copying is subject to the transaction privilege tax under the job printing classification.

What Is Taxable?

The business of job printing includes pre-press composition activities such as typesetting, stripping, graphic artwork, color separation, and layout as well as post-press activities such as binding and mailing.

Sales of materials and supplies such as pens, tools or paper upon which no printing, embossing, engraving or copying has been performed are subject to tax under the retail classification. (See Publication 602, Retail Sales.)

What is the Tax Rate and How Do I Pay?

The current combined state and county tax rates for the job printing classification can be found in the *Arizona State, County and City Transaction Privilege and Other Tax Rate Tables* under business code 010. For ease of reporting, state and county rates are combined. City tax is reported separately.

Factoring Transaction Privilege Tax

When a business “factors” transaction privilege tax, it means the tax is included in the total price rather than shown as a separate charge. If you choose to factor the tax, the tax must be calculated using a factoring formula. There are many different factoring formulas depending on city taxes, county taxes or differences in allowable city tax deductions. See Arizona Transaction Privilege Tax Procedure TPP 00-1 for information about factoring.

Common Deductions

1. Gross income from sales to a person in Arizona who has an Arizona transaction privilege tax license & who:
 - a. resells the job printing, engraving, embossing or copying; or

- b. distributes the job printing, engraving, embossing or copying without consideration in connection with the publication of a newspaper or magazine.
2. Sales for use outside this state if the materials are shipped or delivered out of this state.
3. Sales of tangible personal property to qualified nonprofit hospitals.
4. Sales of tangible personal property to qualified nonprofit health care organizations if the tangible personal property is used by the organization solely to provide health and medical related educational and charitable services.

FOR ADDITIONAL INFORMATION:

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Toll-free within AZ: 1-800-352-4090

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www.azdor.gov
www.AZTaxes.gov

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