

Worksheet C

SALE OF MOTOR VEHICLE TO NONRESIDENT UNDER A.R.S. § 42-5061(U)

Automatic worksheet to compute Arizona Transaction Privilege Tax
(adjusted to state tax rate of nonresident), County Excise Tax, and Form TPT-2 Deductions.

NOTE: The imposition of CITY PRIVILEGE ("SALES") TAX is NOT affected by A.R.S. § 42-5061(U), and applies at the full rate. As this worksheet computes only STATE and COUNTY tax, **city tax must be computed separately.**

FOR THE FOLLOWING AUTOMATIC WORKSHEET COMPUTATION:

- **ENTER THE NET TAXABLE SALES PRICE HERE** →
- **SELECT THE NONRESIDENT'S STATE FROM THE MENU** → -
- **SELECT THE ARIZONA COUNTY FROM THE MENU** → -

The State Tax (B), County Tax (D), and the TPT-2 Tax Base Deduction (E) will be calculated. For this transaction, the TPT-2 entries are shown below.

If from **South Carolina**, check this box: →

1. **SALES PRICE SUBJECT TO TAX** (A) SALES PRICE

2. **NONRESIDENT'S STATE TAX COMPUTATION:**

(A) X State Tax Rate = (B) STATE TAX

3. **ARIZONA TAX BASE SUBJECT TO COUNTY TAX:**

(B) divided by AZ Tax Rate of 5.6% (.056) = (C) ARIZONA TAX BASE

4. **ARIZONA COUNTY TAX COMPUTATION:**

(C) X County Tax Rate of = (D) COUNTY TAX

5. **TAX BASE DEDUCTION AMOUNT (FORM TPT-2):**

(A) minus AZ Tax Base (C) = (E) TPT-2 SCHEDULE A TAX BASE DEDUCTION (DED CODE 531)

REPORTING ON FORM TPT-2:

TOTAL RECEIPTS: (A) + (B) + (D) = TO COLUMN F (BELOW)

TOTAL DEDUCTIONS: (B) + (D) + (E) = TO COLUMN G (AND SCHEDULE A)

TOTAL TAX: (B) + (D) = TO COLUMN J (BELOW)

SCHEDULE A				
DEDUCTIONS DETAIL				
(A)	(B) REGION CODE	(C) BUS CODE	(D) DEDUCTION CODE	(E) DEDUCTION AMOUNT
1		017	531	\$
2		017	531	\$
TOTAL DEDUCTIONS				\$

On **Schedule A**, use Deduction **Code 531** to report the Tax Base Deduction Amount under A.R.S. § 42-5061(U)

After printing this worksheet, review tax rates and calculations for accuracy.

II. TRANSACTION DETAIL (If more reporting lines are necessary, please attach continuation pages.)

(A)	(B)	(C)	(D)	(E)	(F) GROSS RECEIPTS	(G) DEDUCTIONS FROM SCHEDULE A	(H) (F) - (G) = (H) NET TAXABLE	(I) AZ / COUNTY TAX RATE	(J) (H) X (I) = (J) TOTAL TAX	(K)	(L)	(M)
			017									

THE DEPARTMENT OF REVENUE IS NOT RESPONSIBLE FOR ERRONEOUS CALCULATIONS.