



# Arizona Department of Revenue

## TPT Newsletter

Issue 8

Arizona Department of Revenue

August 2020

### NEWS

#### Temporarily Closed Businesses and Residential Rental Property Owners

Remember, even if you had no sales and/or tax due for a filing period, you must still file a \$0 TPT return. For more information on transaction privilege tax, including TPT filing and paying requirements, go to [azdor.gov/transaction-privilege-tax-tpt](http://azdor.gov/transaction-privilege-tax-tpt).

#### ADOR Working with TPT Taxpayers Impacted by COVID-19

The Arizona Department of Revenue (ADOR) recognizes the difficulties many Arizona businesses are experiencing during COVID-19, including their ability to meet transaction privilege tax (TPT) payment timelines. As a result, department officials are working with each business on a case-by-case basis to determine the best path forward for meeting current tax liabilities.

As part of discussions with customers experiencing TPT pressures, ADOR is assisting businesses in applying for the department's late payment-late filing penalty abatement program. To request penalty abatement, an authorized official from a TPT business needs to fill out Arizona Form 290 and follow the instructions.

The Arizona Department of Revenue prioritizes working with customers rather than taking enforcement actions when reasonable, as this approach is more beneficial to the taxpayer and efficiently serves state and municipal interests.

Arizona Transaction Privilege Tax Ruling TPR 20-01 provides guidance on whether taxpayers have reasonable cause for not timely filing or paying to the department due to the COVID-10 emergency. Arizona Transaction Privilege Tax Procedure 20-1 is the procedure on the process for requesting COVID-19 related penalty abatement (TPT accounts only). Businesses must come into compliance before requesting penalty abatement.

For more information on Arizona Form 290, Request for Penalty Abatement, please go to [azdor.gov/forms/other-forms/request-penalty-abatement](http://azdor.gov/forms/other-forms/request-penalty-abatement).

#### ADOR Customer Lobbies - Continued Temporary Service Level Changes

In light of COVID-19, the Arizona Department of Revenue (ADOR) continues temporary modified services in customer lobbies to protect the health and safety of its customers and employees, while continuing to serve Arizona taxpayers. For additional detail, visit [azdor.gov/news-events-notice/news/reminder-temporary-service-level-changes-ador-customer-lobbies-phoenix-mesa](http://azdor.gov/news-events-notice/news/reminder-temporary-service-level-changes-ador-customer-lobbies-phoenix-mesa).

### TPT TAXPAYER CORRESPONDENCE SURVEY

- Interested TPT taxpayers, please click <https://forms.gle/WMktDYuabwJh664H8> to participate in a brief online survey to give feedback on TPT tax notices sent by the Arizona Department of Revenue.

### UPCOMING EVENTS

Most in-person business tax workshops have been temporarily suspended. Scheduled in-person sessions will be limited to 20 attendees. The following options are available for taxpayers:

#### BUSINESS TAX BASICS WORKSHOPS

**STATEWIDE (VIA-WEBEX):**  
Wednesday, August 19, 2020  
9:00 am - 12:00 pm

Wednesday, September 9, 2020  
1:00 pm - 4:00 pm

Wednesday, September 16, 2020  
9:00 am - 12:00 pm

**EAST VALLEY (IN-PERSON):**  
Gilbert Public Safety Building - Amphitheater  
75 E. Civic Center Dr.  
Gilbert, AZ 85296  
Thursday, September 17, 2020  
9:00 am - 12:00 pm, 1:00 pm - 4:00 pm

#### ADOR WITHHOLDING TAX FOR BUSINESS OWNERS & PAYROLL SERVICE PROVIDERS

**STATEWIDE (VIA-WEBEX)**  
Thursday, August 27, 2020  
1:00 pm - 4:00 pm

Tuesday, September 15, 2020  
9:00 am - 12:00 pm

#### PMC COMMUNITY CONNECTION

**STATEWIDE (VIA-WEBEX)**  
Thursday, September 17, 2020  
12:00 pm - 1:00 pm

ADOR workshops are free of charge and cover topics such as licensing, filing and more. Visit [azdor.gov/taxpayer-education](http://azdor.gov/taxpayer-education) for registration information.



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



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

**AZ Taxes.gov**

APPLY | FILE | PAY



# Arizona Department of Revenue

## TPT Newsletter

### UPCOMING THRESHOLD CHANGES

#### Next Stage in TPT Electronic Filing and Paying

TPT filers with an annual total tax liability of \$500.00 or more are required to file electronically beginning **January 1, 2021**.

To file and pay online, a business must be registered on [AZTaxes.gov](https://www.aztaxes.gov) and utilizes Automated Clearance House (ACH) Debit, e-check or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements.

For more information on transaction privilege tax filing and paying requirements, visit [azdor.gov/transaction-privilege-tax-tpt](https://www.azdor.gov/transaction-privilege-tax-tpt).

### REMINDERS

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

Visit [azdor.gov/transaction-privilege-tax/due-dates](https://www.azdor.gov/transaction-privilege-tax/due-dates) to download the 2020 printable schedule.

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

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

\*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically. Electronic returns filed before 5:00 p.m. on the last day of the month will be received by ADOR on the last business day of the month.

### DID YOU KNOW FILING FACTS

- Make sure your business' mailing address is accurate so that you can receive important critical correspondence from ADOR. Go to [AZTaxes.gov](https://www.aztaxes.gov) to verify and update your address online today.
- A new **deduction code search feature** is now available in AZTaxes that gives taxpayers the option to search by either deduction code number or deduction code description.
- Businesses that have **not renewed their TPT license for 2020** will be receiving a renewal billing letter, indicating overdue renewal fees. **If you are no longer in business**, please cancel your existing TPT license on AZTaxes.gov or submit a [Business Account Update Form](#) with the cancel effective date, to ensure your account history remains in good standing.

### COMMON TPT TAXPAYER ERRORS

- Using wrong or invalid business or region codes.
- Math Errors - Taxpayers reporting is different than what is calculated and net taxable reported is greater than the total tax due.
- Duplicate TPT returns - Taxpayers sending in copies or duplicate returns can cause rework and delay processing.
- Taxpayers using pencil, colored ink or sending photocopies can cause data entry delays.
- Taxpayers not filling out the form correctly, for example entering SSN or EIN instead of their TPT license number.

### EDUCATION, TUTORIALS AND TRAINING

Most in-person business tax workshops remain temporarily suspended. In-person workshops are currently limited to 20 taxpayers per session. 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](https://www.azdor.gov/taxpayer-education).

