



Arizona Department of Revenue

TPT Newsletter

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[October 2023](#)

Transaction Privilege Tax Changes and News

UPDATE YOUR TPT ACCOUNT NOW

Did you close a location or change the mailing address of your business?

On [AZTaxes.gov](https://aztaxes.gov), taxpayers can make the following changes:

- Mailing Address: Maintain a current mailing address on your transaction privilege and use tax licenses, as well as your corporate and withholding accounts (only for correspondence delivery).
- Location: Add new and/or close unused locations for TPT licenses. Failure to close a location can result in license fees when renewing. (If you moved locations, you must close the prior location and add the new location).
- Existing TPT Licenses: Cancel or close an existing unused TPT license. Failure to close your TPT license can result in penalties for not renewing.
- DBA Changes: Make changes to "Doing Business As" (DBA) name.
- New Additions: Add new reporting jurisdictions, new business codes, or business or rental locations.
- Corporate Officer or Owner: Businesses should keep their owner/officer information current, as this is how Arizona Department of Revenue (ADOR) representatives authorize callers.

To make these changes, business taxpayers log into their AZTaxes account, click on "View" in the "Actions" column on the "Business List" page and click on "Account Update." Owner/officer changes are submitted through the [Business Account Update form](#).

GET READY FOR TPT RENEWALS

ADOR is preparing for the upcoming 2024 Arizona Transaction Privilege Tax (TPT) License renewal season.

Businesses will start to receive notifications in November to renew their license by January 1. Penalties may apply to renewals received after January 31. Please note that a Renewal Form will only be sent to paper filers. For e-filers, a letter will be sent and a notice will be displayed on AZTaxes.gov as a reminder.

Businesses currently enrolled on [AZTaxes.gov](https://aztaxes.gov) are encouraged to update and verify their account information before completing the renewal process to prevent unnecessary fees and penalties.

If a business has completely closed, the TPT license must be [canceled](#). If a company has multiple locations and one or more locations have shut down, the individual location on the license must be closed. **Licenses that are not renewed will not be canceled** but will be automatically renewed and assessed applicable fees and penalties.

ADOR recommends that taxpayers enroll now on the AZTaxes.gov website for easier renewals and faster processing. State law requires taxpayers with multiple business locations to [renew their TPT licenses](#) electronically. The option to electronically renew your license will be available in November.

Out-of-state businesses without a physical presence in Arizona must [renew their TPT licenses](#) if they have more than \$100,000 in sales to Arizona customers in the current calendar year.

Marijuana excise tax licenses are not required to renew, but marijuana TPT licenses must renew each year.



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



www.azdor.gov



APPLY | FILE | PAY



PROPERTY MANAGEMENT COMPANIES

All owners of taxable property engaging the service of a property management company (PMC) are required to obtain a TPT and use tax license, regardless of the owner engaging a property manager or other broker to oversee the owner's business activity, including filing tax returns on behalf of the owner. A PMC must obtain a successful PMC registration to have access to the AZTaxes.gov Residential Rental E-Solution for PMCs.

ADOR created a [PMC Checklist](#) to assist with onboarding and offboarding property owners. Additionally, PMC needing step-by-step instructions for filing and paying can click [here](#). (Download and open in Acrobat or PDF reader, not in a web browser).

For more information and resources on property management companies, see [here](#).

COMMON TPT FILING ERRORS

The main reason TPT paper returns do not process correctly is that they are filed by paper! Filing online at [AZTaxes.gov](#) reduces the chance for errors because most of the information included on your return is pre-populated for you based on your TPT license information.

Watch the [Common Errors video](#) to learn some of the top reasons returns do not process correctly to your TPT account and how they can be avoided.

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

TPT FILING FACTS

- The percentage of filing errors increases by 50% when filing on paper. For quick, simple, and accurate filing, file online.
- If you file your taxes quarterly or annually, you are exempt from filing a monthly return.
- The taxpayer information box must be filled out when mailing a paper return.
- If your primary user email no longer exists, you will need to register as a new user for AZTaxes. ADOR recommends this be an officer/owner of the business. Instructions on registering a new user is located [here](#). Once registered, you will need to complete a [Business Account Update](#) to change the primary user to the new user account.
- Remember to click "Submit" when submitting a TPT return on AZTaxes. Clicking "Save" does not submit your return.

TAX CHANGES

There are no new tax changes in October.

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- *Monthly and Quarterly*

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

- **October 20** - TPT return due date
- **October 30** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **October 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 (October 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.

WORKSHOPS

ADOR Business Tax - (Via WebEx)

*Wednesday, October 25, 2023
1:00 p.m. - 4:00 p.m.*

*Wednesday, November 1, 2023
9:00 a.m. - noon*

*Wednesday, November 15, 2023
1:00 p.m. - 4:00 p.m.*

ADOR Business Tax Basics - (In-Person)

*Town of Gilbert
Municipal Building I - Tower Room
50 E Civic Center Drive, Conference Room 146
Gilbert, AZ 85296
Tuesday, November 7, 2023
9:00 a.m. - noon*

Property Owner - (Via WebEx)

*Thursday, November 30, 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, October 16, 2023
10:00 a.m. - 11:30 a.m.*

*Monday, November 6, 2023
1:00 p.m. - 2:30 p.m.*

Workshop 2: Engaging, Disengaging, and More

*Tuesday, October 17, 2023
10:00 a.m. - 11:30 a.m.*

*Tuesday, November 7, 2023
1:00 p.m. - 2:30 p.m.*

Workshop 3: File, Pay, Amend, and More

*Wednesday, October 18, 2023
10:00 a.m. - 11:30 a.m.*



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Wednesday, November 8, 2023
1:00 p.m. - 2:30 p.m.

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



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