



Arizona Department of Revenue **TPT Newsletter**

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[November 2023](#)

Transaction Privilege Tax Changes and News

TPT RENEWALS

The Arizona Department of Revenue (ADOR) is mailing letters to businesses kicking off the renewal cycle for 2024 Transaction Privilege Tax (TPT) licenses.

Renewal Due Date

The due date to renew a TPT license is January 1, 2024, and licenses are valid for one calendar year, from January 1 through December 31. Businesses licensed late in the calendar year will still need to be renewed for the following calendar year. Failure to renew, or renewals received after January 31 will incur penalties and/or late fees.

Renew Online

State law requires taxpayers with multiple business locations to renew their TPT license [electronically](#) (A.R.S. § 42-5014).

Use [AZTaxes.gov](#) to update business account information once the account is registered. Please allow up to four hours for updates to be completed and applied to the account. Account information updates must be performed before renewing a license.

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 (MET) registrations are not required to be renewed, but *marijuana TPT licenses* must be renewed each year.

How to renew your license on AZTaxes.gov.

- Go to [www.AZTaxes.gov](#).
- Log in using your username and password.
- Click "License Renewal" in the 'Action' section of your Business List or select "License Renewal" on the left-hand navigation bar.
(You will need the pertinent information for renewal, any changes, payment information, and your e-signature PIN.)

If you do not see the renewal option on AZTaxes, you may have not linked your user account to your TPT license or the primary user has not given you access to renew the license. See [AZTaxes User Access](#) for more information on primary and delegate users.

For further assistance on completing a license renewal through AZTaxes.gov, view our [video tutorial](#).

Renewal Fees

The renewal fee is due at the time of renewal and can be paid via [AZTaxes.gov](#) with e-check or ACH Debit, if that option is already set up on the account. All fees are payable to ADOR, and include the license number and "Renewal 2024" on the payment.

Updating Owners and Officer Information

It is very important to update your owner/officer information before you renew to avoid delays in processing. If the



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APPLY | FILE | PAY



owner/officer is not updated, ADOR will not be able to process requests due to the signer not being authorized.

Filing Frequency

If the business' estimated annual combined Arizona, county, and municipal TPT liability is less than \$2,000, consider adjusting the [filing frequency](#) to annually. If the annual filing change is made in 2023, the change will occur for the 2024 filing period. This reduces the possibility of delinquent returns and payments by decreasing the filing occurrences. If there are delinquencies on your business account, the filing frequency cannot be changed.

For more information and frequently asked questions, visit the [TPT License Renewal](#) page.

UPDATE YOUR TPT ACCOUNT NOW

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

Businesses should submit any necessary updates to ensure their account is in good standing. If the business or a location is closed, the license must be canceled or the location removed to avoid renewal requirements, as well as applicable fees and penalties.

Businesses should keep their owner/officer information current, as this is how ADOR representatives authorize callers. Owner/officer changes are submitted through the [Business Account Update form](#).

Taxpayers can watch the [Business Account Update](#) tutorial to learn how to properly complete the paper form.

PROPERTY MANAGEMENT COMPANIES

A property management company (PMC) is a business that acts on behalf of a property owner regarding rental properties. This oversight includes overseeing and managing the property, filing returns, and remitting applicable taxes to the Arizona Department of Revenue (ADOR).

ADOR's [For Property Management Companies \(PMC\)](#) page enhances customer experience and guidance. The page includes compiled forms list, tutorials, and helpful tips.

The best place for a new PMC to start is with the PMC workshops offered by ADOR's Education and Outreach team. The PMC workshops are a series of three sessions that cover all that a property manager needs to know, from how to get licensed as a PMC and obtain a Power of Attorney, to onboarding and offboarding your various property owners.

TPT FILING FACTS

- **Payment Voucher:** You must mail a TPT-V (voucher) with your paper check when submitting a payment for an e-filed TPT return or late TPT return.
- **AZ Tax Rate Look Up Tool:** On the AZTaxes.gov website is a resource that can be used to find the transaction privilege tax rates for any location within the State of Arizona. Use the physical address or the zip code, or if it is unknown, the Map Locator link can be used to find the location. Select the appropriate business description and the state/county and city (if applicable) transaction privilege tax rates along with the business codes needed to report your transaction will be displayed.
- **TPT Return Without Payment:** Sending returns without payment generates a bill. ADOR recommends sending returns with all applicable fees/payments to avoid receiving a bill.
- **Deduction Codes:** Every deduction taken must have a [deduction code](#). Deductions reported with an incorrect or missing deduction code will be disallowed and penalties and interest may apply.





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TAX CHANGES

City of Phoenix - Effective date of January 1, 2024.

New 2024 threshold amounts for the retail sales and use tax two-level tax rate structure, as approved by Phoenix voters with Proposition 104 in the August 25, 2015 city election, will go into effect January 1, 2024. The inflation adjustment to the threshold amount will affect sales transacted beginning with January 1, 2024 and through December 31, 2025 tax periods.

The current threshold amount of \$11,631 will be adjusted by an incremental amount of \$2,255 to \$13,886 for the next two years beginning January 1, 2024. Any retail sales and/or use tax business activity must be reported in accordance with the new threshold amounts under the two-level tax rate structure utilizing the proper corresponding business code.

The (2.0%) affects the following business classifications:

Retail Sales - Single Portion over \$13,886 (**164**); Use Tax - Single Portion over \$13,886 (**168**); Remote Seller - Marketplace Facilitator (Out-of-State with no Arizona physical presence) - Retail Sales - Single Portion over \$13,886 (**628**); Marketplace Facilitators with Arizona physical presence - Retail Sales - Single Portion over \$13,886 (**164**); Marketplace Facilitators with Arizona physical presence - Third Party Sales - Single Portion over \$13,886 (**628**); Medical Marijuana Retail Sales - Single Portion over \$13,886 (**685**); Adult Use Marijuana Retail Sales - Single Portion over \$13,886 (**684**); Marijuana Retail Sales (Accessories/Ancillary Products) - Single Portion over \$13,886 (**164**); Marijuana Use Tax Purchases - Single Portion over \$13,886 (**168**).

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly

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

- **November 20** - TPT return due date
- **November 29** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **November 30** - 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 (November 27) 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 Basics - (In-Person)

City of Peoria
Peoria City Hall
8401 West Monroe Street
Peoria, AZ 85345

Wednesday, December 6, 2023
9:00 a.m. - noon



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ADOR Business Tax - (Via WebEx)

Wednesday, December 6, 2023

9:00 a.m. - noon

Wednesday, December 20, 2023

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

ADOR AZTaxes - (Via WebEx)

Tuesday, November 28, 2023

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

Property Owner - (Via WebEx)

Thursday, November 30, 2023

9:00 a.m. - noon

Automobile Dealer Business - (Via WebEx)

Thursday, December 7, 2023

9:00 a.m. - noon

ADOR Marijuana Taxation - (Via WebEx)

Tuesday, December 19, 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, December 11, 2023

10:00 a.m. - 11:30 a.m.

Workshop 2: Engaging, Disengaging, and More

Tuesday, December 12, 2023

10:00 a.m. - 11:30 a.m.

Workshop 3: File, Pay, Amend, and More

Wednesday, December 13, 2023

10:00 a.m. - 11:30 a.m.

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

