



# Arizona Department of Revenue TPT Newsletter

Issue 11

Arizona Department of Revenue

November 2020

## RULINGS, PROCEDURES AND OTHER DOCUMENTS

ADOR would appreciate written feedback on rulings, procedures and other miscellaneous documents in an ongoing effort to engage with and inform the public of state and local tax issues. All comments received by the noted due dates are reviewed and where appropriate, may be included with final documents. Please visit [azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents](https://azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents) for due dates and additional details.

## 2021 TPT LICENSE RENEWALS

The Arizona Department of Revenue (ADOR) is sending renewal letters to businesses to renew their 2021 TPT License. A TPT license is used for collection and remittance of state, county and city taxes. Businesses licensed with ADOR are required to renew their TPT license annually by January 1. For more information visit <https://azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license>.

## MAILING ADDRESS UPDATE

It is critical to verify and update mailing addresses to ensure you receive important correspondence from ADOR. You may verify and update your information instantly and securely at [www.AZTaxes.gov](http://www.AZTaxes.gov).

## TAXPAYER CORRESPONDENCE SURVEY

TPT taxpayers are invited to participate in a brief online survey on TPT tax notices from the Arizona Department of Revenue. Please click <https://forms.gle/WMktDYuabwJh664H8> to participate and offer feedback.

## UPCOMING THRESHOLD CHANGES

### TPT Electronic Filing and Paying Thresholds

Beginning January 1, 2021, TPT filers with an annual total tax liability of \$500.00 or more are required to file electronically. For more information on transaction privilege tax filing and paying requirements, visit [azdor.gov/transaction-privilege-tax-tpt](https://azdor.gov/transaction-privilege-tax-tpt).

### Economic Nexus Thresholds

Beginning January 1, 2021, the economic nexus thresholds for remote sellers gross sales will drop to \$100,000. Those that did not meet the \$150,000 threshold for 2020, should review their direct sales (before any deductions). This threshold may be met at any time in 2021. Economic nexus is established if the thresholds were met in the previous calendar year. Visit <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers/economic-threshold> for more information.

## 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, November 18, 2020  
9:00 a.m. - 12:00 p.m.

Wednesday, December 9, 2020  
1:00 p.m. - 4:00 p.m.

Wednesday, December 16, 2020  
9:00 a.m. - 12:00 p.m.

**IN-PERSON - PHOENIX**  
Wednesday, November 18, 2020  
Industrial Commission of Arizona,  
Main Lobby - 1st Floor  
800 W. Washington Avenue  
Phoenix, AZ 85007  
9:00 a.m. - 12:00 p.m.

Wednesday, December 16, 2020  
Industrial Commission of Arizona,  
Main Lobby - 1st Floor  
800 W. Washington Avenue  
Phoenix, AZ 85007  
9:00 a.m. - 12:00 p.m.

**IN-PERSON - GILBERT**  
Thursday, November 19, 2020  
Gilbert Public Safety Building -  
Amphitheater  
75 E. Civic Center Dr.  
Gilbert, AZ 85296  
9:00 a.m. - 12:00 p.m. and 1:00 p.m. - 4:00 p.m.

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

**STATEWIDE (VIA-WEBEX):**  
Wednesday, December 2, 2020  
9:00 a.m. - 12:00 p.m.

ADOR workshops are free of charge. Visit [azdor.gov/taxpayer-education](https://azdor.gov/taxpayer-education) for registration information.



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



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



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# Arizona Department of Revenue

## TPT Newsletter

### DISCONTINUED MAILING OF FORM TPT-EZ

The Arizona Department of Revenue is taking steps to deliver faster, more cost-effective tax service for Arizonans. Beginning February 1, 2021, the department will stop mailing the paper Form TPT-EZ to customers.

Taxpayers receiving pre-populated Form TPT-EZ through the mail can go online to file and pay or print the form. Taxpayers can download and print Form TPT-EZ by going to [azdor.gov](http://azdor.gov), clicking on "Forms."

### DID YOU KNOW FILING FACTS

- Temporarily closed businesses and residential rental property owners with no sales/or tax due for a filing period 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).
- If you are no longer in business, please cancel your existing TPT license on [AZTaxes.gov](http://AZTaxes.gov) or submit a [Business Account Update Form](#) with the cancel effective date to ensure your account history remains in good standing and avoid penalties.
- A deduction code search feature is available in AZTaxes that gives taxpayers the option to search by either deduction code number or deduction code description.

### COMMON TPT TAXPAYER ERRORS

- Sending in copies or duplicate returns can cause rework and delay processing.
- Filling out the form incorrectly, for example, entering SSN or EIN instead of their TPT license number.
- Wrong or invalid business or region codes.
- Reporting is different than what is calculated and net taxable reported is greater than the total tax due.
- Using a pencil, colored ink or sending photocopies can cause data entry delays.

### REMINDERS

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

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

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

- **November 20** - TPT return due date
- **November 27** - Paper returns must be received by ADOR by 5 p.m. on this date
- **November 30** - Electronic returns must be received by ADOR by 5 p.m. on this date

\*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically.

### 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 and 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](http://azdor.gov/taxpayer-education).

