



# Transaction Privilege Tax Changes & News

*This publication is an informational notice for September 2018*

*Customer Care: (602)255-3381 or toll-free from area codes 520/928: (800)352-4090*

*Visit us at [www.AZDOR.gov](http://www.AZDOR.gov) or [www.AZTaxes.gov](http://www.AZTaxes.gov)*

## NEWS

### **ADOR's New AZTaxes.gov Enhanced Linking Features**

The Arizona Department of Revenue (ADOR) is making it easier for businesses to link their transaction privilege tax (TPT) license to their AZTaxes.gov account. Businesses can now update their Primary and Delegate through Delegate Access Request (DAR) faster than before.

**Primary User:** Maintains the entire online account and provides access to delegate users. There can only be one Primary User for each account. ADOR recommends this be an officer/owner of the business. To change the Primary User, you will need to complete a [Business Account Update form](#). You must enroll to file and pay on [www.AZTaxes.gov](http://www.AZTaxes.gov). Please note: Do not use the Business Account Update form for delegates/additional users. Please contact the primary user for changes to delegate access.

**Delegate User:** A Delegate User is given specific authority for business account functions by the Primary User. This type of user can be a CPA, paid preparer, office manager, additional officer/owner of the company, etc.

Other new features on AZTaxes.gov include the following:

**Existing Users:** enhanced current business account linking; clear and concise instructions how to link and set up Primary and Delegate roles; precise and timely messaging.

**New Users:** interactive application to enroll a business to apply for a TPT license or register withholding.

Please note that Chrome and Firefox browsers may not work with this new functionality, so please use Microsoft Internet Explorer. Taxpayers with any questions can contact ADOR's Customer Care Call Center at (602) 255-3381, or toll-free at (800) 352-4090.

### **ADOR TPT Phone Number No Longer in Service**

The ADOR previously maintained phone number specifically set up for TPT questions, (844) 698-9176, is no longer in service.

Please direct inquiries to Customer Care at (602) 255-3381, or toll-free from within Arizona at (800) 352-4090, during our office hours, Monday - Friday, 8 a.m. - 5 p.m.

### **State TPT License Renewal**

The state of Arizona and its cities and towns are working together to simplify how taxpayers report and pay their

transaction privilege tax. ADOR requires all licensed businesses to renew their Arizona TPT license by Jan. 1, 2019. Failure to do so may result in penalties.

Please note that businesses with more than one location will not receive a paper form for renewal and must renew their licenses on [AZTaxes.gov](http://AZTaxes.gov). Also, taxpayers with an annual TPT or use tax liability of \$20,000 or more during the prior calendar year are required to file tax returns electronically (A.R.S § 42-5014) and make tax payments by Electronic Funds Transfer (EFT). For tax periods beginning on Jan. 1, 2019, the thresholds will lower to annual TPT or use tax liability of \$10,000 or more. Failure to comply with the electronic filing and payment requirements may result in penalties.

In the fall, ADOR will be sending renewal letters on how to renew your TPT license. Please note that you want to make sure all information is current before renewing.

### **TPT Account Updates**

ADOR is encouraging TPT taxpayers to ensure their account information is up to date. [AZTaxes.gov](http://AZTaxes.gov) enables registered businesses to update their accounts, but they must have an e-signature PIN to make changes.

On [AZTaxes.gov](http://AZTaxes.gov), taxpayers can do the following:

- Change their mailing address on corporate, withholding and transaction privilege and use tax licenses.
- Add, edit and/or close locations for TPT licenses.
- Cancel or close an existing TPT license or single location on a TPT license.
- Close an account for withholding or TPT licenses.
- Make changes to "Doing Business As" (DBA) name or the business mailing address.
- Add a new reporting jurisdiction, new business code or business or rental location.

Visit [azdor.gov](http://azdor.gov) to learn more. Taxpayers can also download and complete a [Business Account Update Form](#) and send it to ADOR.

Please note that taxpayers in the contracting business, when requesting change(s) to a physical location, legal name and/or business name within the first two years, must have a Bond Rider to match the change (s) requested submitted prior to the request and submitted with the Business Account Update Form.

## **TAX CHANGES**

### **City of Avondale**

On Aug. 13, 2018, the Council of Avondale passed and adopted Ordinance No. 1667-818, which amends the Tax Code of the City of Avondale by adopting the 2012-2014 Amendments to the Tax Code of the City of Avondale to the Model City Tax Code.

**Effective Oct. 1, 2018** - The Ordinance eliminates Local Option Q, which removed Rental Occupancy being a taxable business activity; providing for the repeal of conflicting ordinances and providing for severability.