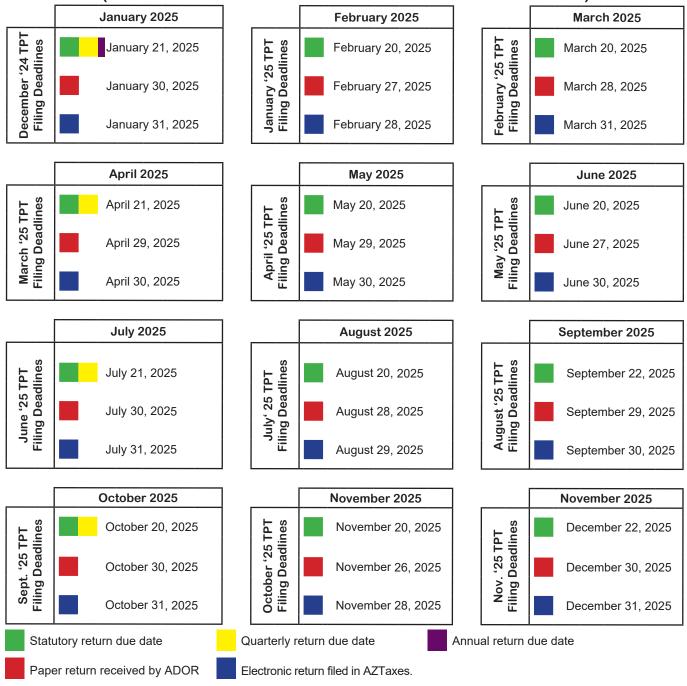


ARIZONA DEPARTMENT OF REVENUE 2025 TPT FILING & PAYMENT DUE DATES (A TPT Return Must be Filed Even if No Taxes Are Due)



Paper returns and payments are timely when ADOR receives the item, not by postmark date. Allot for delivery time.

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

- E-Check: Payments made on AZTaxes before 11:59 p.m. MST on the due date will be credited on that day and will be considered timely.
- Credit Cards: Payments made on AZTaxes before 11:59 p.m. MST on the due date will be credited to ADOR's account the same day
 and will be considered timely.