



Arizona Department of Revenue

TPT Newsletter

Issue 5

Arizona Department of Revenue

May 2020

NEWS

ADOR Customer Lobbies - Temporary Modified Service Levels

The temporary modified services for Arizona Department of Revenue (ADOR) customer lobbies noted below, remain in place. Please visit azdor.gov for updates.

- All taxpayers interested in receiving in-person services are asked to make an appointment.
- In-person services are **only** available at the Phoenix and Southern Regional Office in Tucson. Taxpayers requiring in-person assistance can make an appointment by emailing AZTaxHelp@azdor.gov or calling (602) 716-ADOR (2367).
- Taxpayers may also access available resources on ADOR's websites or submit forms, correspondence, and questions directly to ADOR staff through the AZTaxHelp@azdor.gov email.
- Appointments can also be made for cash and credit card payments, additionally, secure drop-boxes are available (without an appointment) at all locations for payments, forms and applications.

TPT 2020 Electronic Annual Estimated Tax Payment

Annual estimated tax payment of transaction privilege, telecommunication services excise and county excise taxes are required if:

- Combined tax liability for transaction privilege, telecommunication services excise and county excise taxes in the preceding calendar year was \$1,600,000, or
- If you reasonably anticipate a liability for such taxes of \$1,600,000 or more in the current year.

Deadline

The statutory due date for the annual estimated tax payment is June 20.

- When filed electronically, the annual estimated tax payment must be received by the department no later than Tuesday, June 30. However, in order for the department to receive an electronic payment by Tuesday, June 30, that payment must be electronically submitted no later than 5:00 p.m. MST (Mountain Standard Time) on Monday, June 29.

How do I calculate my payment?

There are two methods available to calculate your June estimated payment:

- One half of the actual tax liability from the month of May, or
- The actual tax liability from June 1 through June 15.

Electronic payments

- Taxpayers required to pay electronically may be subject to penalties for payments made by check or cash.
- To file and pay online, a business must be registered on AZTaxes.gov and utilize ACH debit, e-check or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements.

UPCOMING EVENTS

BUSINESS TAX BASICS WORKSHOPS

In-person business tax workshops have been temporarily suspended. However, the following online options are available for taxpayers:

STATEWIDE (VIA-WEBEX):
[Wednesday, May 20, 2020](http://www.azdor.gov)
9:00 a.m. - 12:00 p.m.

AUTOMOBILE DEALERS TAX WORKSHOP:
STATEWIDE (VIA-WEBEX):
[Wednesday, May 27, 2020](http://www.azdor.gov)
9:00 a.m. - 12:00 p.m.

ADOR workshops cover topics such as licensing, filing and more. Visit azdor.gov/taxpayer-education for registration information.



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



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TAX CHANGES

Town of Clarkdale

On April 14, 2020, the Mayor and Council of the Town of Clarkdale approved Ordinance #404 officially adding Retail Sales Food For Home Consumption (062) at a rate of three percent (3.0%).

Ordinance #404 has an **effective date of July 1, 2020**. Rates that will change on the **Transaction Privilege and Other Tax Rate Table** are referenced below.

(062) Retail Sales Food for Home Consumption 3.00*

Remote Sellers – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence):

(606) Retail Sales Food for Home Consumption 3.00*

Marketplace Facilitator with Arizona Physical Presence:

(062) Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption 3.00*

(606) Marketplace Facilitators in Arizona Third Party Sales Food For Home Consumption 3.00*

*Retail Sales Food For Home Consumption previously was collected as a taxable activity at 3.0%. Ordinance #404 ratified the collection of the tax.

City of Benson

The City of Benson has rescinded Section 2 of Ordinance #601, which was to take effect July 1, 2020. There will no longer be a reduction for **(062)** Retail Sales Food For Home Consumption from three and one-half percent (3.5%) to three percent (3.0%).

REMINDERS

TPT Filing and Paying Due Date Extension

There have been no changes to the TPT filing and paying deadlines at this time. You can find the TPT due date calendar information at azdor.gov/transaction-privilege-tax/due-dates.

TPT Filing Frequency and Due Dates - Monthly Filers

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

- **May 20** - TPT return due date
- **May 28** - Paper returns must be received by ADOR by 5 p.m. on this date
- **May 29** - Electronic returns must be received by ADOR by this date

FILING FACTS

E-filing helps the Arizona Department of Revenue deliver better, faster, more cost-effective government for Arizona. In 2019, 77% of taxpayers took advantage of the benefits of electronically filing their TPT returns. Some noted e-filing benefits include:

1. Faster processing
2. More secure
3. Fewer errors and miscalculations
4. The enhanced accounting credit for e-filing

EDUCATION, TUTORIALS AND TRAINING

All in-person business tax workshops are temporarily suspended. ADOR makes available online workshops as well as 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.

