



Arizona Department of Revenue

TPT Newsletter

Issue 9

Arizona Department of Revenue

September 2020

NEWS

ADOR Customer Lobbies - Continued Temporary Service Level Changes

In light of COVID-19, the Arizona Department of Revenue (ADOR) continues temporary modified services in customer lobbies to protect its customers and employees' health and safety while continuing to serve Arizona taxpayers. For additional detail, visit azdor.gov/news-events-notice/news/reminder-temporary-service-level-changes-ador-customer-lobbies-phoenix-mesa.

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 for due dates and additional details.

TAXPAYER CORRESPONDENCE SURVEY

Interested TPT taxpayers, please click <https://forms.gle/WMktDYuabwJh664H8> to participate in a brief online survey offering feedback on TPT tax notices from the Arizona Department of Revenue.

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.

UPCOMING THRESHOLD CHANGES

Next Stage in TPT Electronic Filing and Paying

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.

To file and pay online, a business must be registered on AZTaxes.gov and utilize Automated Clearance House (ACH) Debit, e-check or credit card as a payment method to comply with electronic funds transfer (EFT) payment requirements.

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, clicking on "Forms."

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

Wednesday, October 14, 2020

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

EAST VALLEY (IN-PERSON):

Gilbert Public Safety Building - Amphitheater
75 E. Civic Center Dr.
Gilbert, AZ 85296

Thursday, September 17, 2020

9:00 a.m. - 12:00 p.m., 1:00 p.m. - 4:00 p.m.

ADOR WITHHOLDING TAX FOR BUSINESS OWNERS & PAYROLL SERVICE PROVIDERS

STATEWIDE (VIA-WEBEX)

Tuesday, September 30, 2020
9:00 a.m. - 12:00 p.m.

PMC COMMUNITY CONNECTION

STATEWIDE (VIA-WEBEX)

Thursday, September 17, 2020
12:00 p.m. - 1:00 p.m.

ADOR workshops are free of charge and 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



www.azdor.gov

AZ
Taxes.gov

APPLY | FILE | PAY



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ARIZONA-BASED SELLERS

Most states have implemented laws that subject businesses with no physical presence in their state to sales tax when making sales into their state. These laws are generally called remote seller/marketplace facilitator laws. If you also have physical presence in a state outside of Arizona, you are likely not considered a remote seller in that state. For additional details on Arizona-based sellers without a storefront, visit azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/state-sellers/arizona-based-sellers-out-state.

REMINDERS

TPT Filing Frequency and Due Dates*- *Monthly*

Visit azdor.gov/transaction-privilege-tax/due-dates to download the 2020 printable schedule.

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

- **September 21** - TPT return due date
- **September 29** - Paper returns must be received by ADOR by 5 p.m. on this date
- **September 30** - Electronic returns must be received by ADOR by 5 p.m. this date

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

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.
- 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.
- Businesses that have not renewed their TPT license for 2020 will receive a renewal billing letter, indicating overdue renewal fees.
- If you are no longer in business, please cancel your existing TPT license on 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.

COMMON TPT TAXPAYER ERRORS

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

EDUCATION, TUTORIALS AND TRAINING

Withholding Tax for Business Owners and Payroll Service Providers is a new workshop, covering the basics of Arizona withholding tax and common issues, is now available.

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.

