



# Arizona Department of Revenue

## TPT Newsletter

Issue 10

Arizona Department of Revenue

October 2020

### 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](http://www.AZTaxes.gov).

### 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](http://azdor.gov/legal-research/public-comment-rulings-procedures-and-other-documents) for due dates and additional details.

### 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."

### 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](http://azdor.gov/transaction-privilege-tax-tpt).

To file and pay online, a business must be registered on [AZTaxes.gov](http://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.

### 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 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](http://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/state-sellers/arizona-based-sellers-out-state).

### 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, October 21, 2020  
1:00 p.m. - 4:00 p.m.

Wednesday, November 4, 2020  
1:00 p.m. - 4:00 p.m.

#### ADOR AUTOMOBILE DEALER BUSINESS TAX WORKSHOP

**STATEWIDE (VIA-WEBEX)**  
Thursday, October 29, 2020  
9:00 a.m. - 12:00 p.m.

ADOR workshops are free of charge and cover topics such as licensing, filing and more. Visit [azdor.gov/taxpayer-education](http://azdor.gov/taxpayer-education) for registration information.



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



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

**AZ Taxes.gov**

APPLY | FILE | PAY



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### REMINDERS

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

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

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

- **October 20** - TPT return due date
- **October 29** - Paper returns must be received by ADOR by 5 p.m. on this date
- **October 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](https://azdor.gov/transaction-privilege-tax-tpt).
- If you are no longer in business, please cancel your existing TPT license on [AZTaxes.gov](https://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.

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

