



# Arizona Department of Revenue

## TPT Newsletter

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April 2023

## Transaction Privilege Tax Changes and News

### ADOR AUTO-RENEWS 2023 STATE TPT LICENSES

ADOR will be sending renewal billing letters to businesses with overdue renewal fees. Renewals were due on January 1, 2023.

Taxpayers will no longer have the ability to renew on [AZTaxes.gov](https://www.AZTaxes.gov), but can still pay the liability. Prompt compliance online can save both time and money. Taxpayers who have closed their business can cancel their existing Transaction Privilege Tax (TPT) license through [AZTaxes.gov](https://www.AZTaxes.gov) or submit a [Business Account Update](#) form with a cancel effective date. This will ensure your account remains in good standing and avoids additional penalties and interest.

Keep your mailing addresses and account information up-to-date to ensure letters, notices, and billings go to the correct address. Please note, there is a unique address for all renewal forms, correspondence, and payments:

Arizona Department of Revenue  
Attn: License and Registration  
PO Box 29082  
Phoenix, AZ 85038-9082

Renewal forms, correspondence, or payments sent to any other address will delay processing.

As a reminder, operating without proper licensing may be a class 3 misdemeanor.

For more information, visit [azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license](https://www.azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license).

### HOW TO LINK EXISTING TPT LICENSE NUMBER TO THE NEW USER ACCOUNT

The Department encourages businesses to license their business through AZTaxes for quicker registration and processing of their application, along with streamlined filing and paying transaction privilege and withholding taxes.

#### *Apply for a New License*

When applying through AZTaxes, the first step is creating an account (user account) and applying for a license. The steps to create an account are as follows:

1. Go to [www.AZTaxes.gov](https://www.AZTaxes.gov).
2. Click on "Enroll to File and Pay Online" under Businesses.
3. Complete the required fields annotated with a red asterisk.
4. Read and check the Terms of Use policy acceptance box.

Click "Register." You will receive two emails from [Noreply@azdor.gov](mailto:Noreply@azdor.gov) within 24 hours. The first email will contain your username, and the second will provide a temporary password. Please check your spam folder if you do not find these emails in your inbox.

For visual instructions to creating a user account, see: [https://youtu.be/5H\\_X8HOBPf0](https://youtu.be/5H_X8HOBPf0).



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



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



APPLY | FILE | PAY



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### *Connecting an Existing License to User Account*

If you are required to file and pay electronically but originally applied for a license by paper, you must create a user account through AZTaxes and link (or connect) the user account with the existing TPT License. Do not reapply for a license through AZTaxes if you already have a license.

Instead, you will link the license and user account. Similarly, when you open a bank account in person, they do not create an online login for you, but you create an online account and connect your bank account with your login.

For visual instructions for linking your account, see this video: <https://youtu.be/gd3BGDmYNkM>.

## COMMON TPT FILING ERRORS

ADOR wants businesses to be successful when filing their business' transaction privilege tax returns. The main reason TPT paper returns do not process correctly is that they are filed by paper! Filing online at AZTaxes.gov reduces the chance for errors because most of the information included on your return is pre-populated for you based on your TPT license information. If you must file by paper and have an annual waiver in place, let's make sure to file appropriately.

Watch the [Common Errors video](#) to learn some of the top reasons returns do not process correctly to your TPT account and how they can be avoided.

For more helpful tips and error explanations, see the [Notice and Correspondence Resource Center](#).

## FILING FACTS

- Check your business' balance or outstanding liabilities by logging into [AZTaxes.gov](#). Select the account, then click "Pay," and "Pay Outstanding Liabilities."
- Verify and update your mailing address instantly and securely at [AZTaxes.gov](#).
- Remember to file your TPT return for the prior month's activity.
- File a \$0 TPT return for temporarily closed businesses and residential rental property owners with no sales/or tax due. Go to [azdor.gov/transaction-privilege-tax-tpt](#) for more information.
- Keep your account history in good standing and avoid penalties. If no longer in business, cancel your existing TPT license on AZTaxes.gov or submit a Business Account Update Form.
- The tax rate look up tool on AZTaxes.gov is a useful tool for TPT filers in helping them find the TPT rates for any location within Arizona.
- If your primary user email no longer exists, you will need to register as a new user for AZTaxes. ADOR recommends this be an officer/owner of the business. Find [instructions on registering a new user](#). Once registered, you will need to complete a Business Account Update to change the primary user to the new user account.
- See the [list of deduction codes](#) and make sure you are claiming the correct deduction codes on your TPT return.
- Remember to click "Submit" when submitting a TPT return on AZTaxes. Clicking "Save" does not submit your return.

## TAX CHANGES

**City of Buckeye** - Effective date of April 1, 2023.

On January 17, 2023, the Mayor and Council of the City of Buckeye passed and adopted Ordinance No. 2-23 to remove Model Option 15, which establishes a city Use Tax. The Use Tax rate is to be established at a rate of three percent (3.0%), or at a rate of one and one tenth percent (1.10%) for single items greater than \$5,000.

Ordinance No. 2-23 also adopts Local Option JJ to exempt purchases made by the city from Use Tax, and increases the threshold from one and one-tenth percent (1.10%) on the retail sale of a single item from \$1,999.99 to \$5,000 under Local Option V.





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### DUE DATE REMINDERS

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

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

- **April 20** - TPT return due date
- **April 27** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **April 28** - Electronic returns must be received by ADOR by 5:00 p.m. on this date

\*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically. **It is highly encouraged to pay three business days prior to the last business day of the month (April 25) to ensure your payment is accepted and processed into ADOR systems.**

### EDUCATION, TUTORIALS AND TRAINING

All ADOR workshops are free of charge. Below are upcoming options available to taxpayers. To register or access online workshops, tutorials and resources, visit [azdor.gov/taxpayer-education](https://azdor.gov/taxpayer-education).

#### WORKSHOPS

##### **ADOR Business Tax - (Via WebEx)**

*Wednesday, April 19, 2023*

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

*Wednesday, May 3, 2023*

*9:00 a.m. - noon*

##### **ADOR Withholding Tax for Business Owners and Payroll Service Providers - (Via WebEx)**

*Tuesday, April 25, 2023*

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

##### **Property Management Company - (Via WebEx)**

These workshops are offered as a series and it is recommended to take them in order. Space in each class is limited so visit the [Taxpayer Education web page](#) to sign up today.

Workshop 1: Licensing and Power of Attorney

*Monday, May 8, 2023*

*1:00 p.m. - 2:30 p.m.*

Workshop 2: Engaging, Disengaging, and More

*Tuesday, May 9, 2023*

*1:00 p.m. - 2:30 p.m.*

Workshop 3: File, Pay, Amend, and More

*Wednesday, May 10, 2023*

*1:00 p.m. - 2:30 p.m.*

**ON-DEMAND TAX EDUCATION TUTORIALS:** Please visit <https://azdor.gov/taxpayer-education/tpt-tutorials>.

