



Arizona Department of Revenue

TPT Newsletter

[What's New](#) | [Reporting Guide](#) | [Rates](#) | [Quick Reference](#)

[September 2023](#)

Transaction Privilege Tax Changes and News

TPT ACCOUNT UPDATES

Did you close a location or change the mailing address of your business?

Renewal season is coming and businesses should submit any necessary updates before November to ensure their account is in good standing for a smooth renewal process.

On [AZTaxes.gov](#), taxpayers can do the following:

- Change their mailing address on corporate, withholding, and transaction privilege and use tax licenses.
- Add, edit, and/or close locations for TPT licenses.
- Cancel or close an existing TPT license or single location on a TPT license.
- Close an account for withholding or TPT licenses.
- Make changes to a "Doing Business As" (DBA) name or the business mailing address.
- Add a new reporting jurisdiction, business code, or business or rental location.

[AZTaxes.gov](#) enables registered businesses to update their accounts, but they must have an e-signature PIN to make changes.

Taxpayers can also download and submit a [Business Account Update Form](#) to the Arizona Department of Revenue (ADOR) to update primary users or any of the previously stated changes.

IRS INTEREST RATE CHANGE

The Internal Revenue Service (IRS) announced that interest rates will increase for the calendar quarter beginning October 1, 2023.

The rates will be 8% for overpayments (7% in the case of a corporation), 5.5% for the portion of a corporate overpayment exceeding \$10,000, 8% for underpayments, and 10% for large corporate underpayments.

ADOR applies interest, compounded annually, in the same manner and at the same time as prescribed by the U.S. Internal Revenue Code (IRC), Section 6621. See the [ADOR interest rate page](#) for details.

ADOR TRANSITIONING TO NEW EMAIL DELIVERY SERVICE

ADOR is using a new email delivery service to send out emails. We are letting you know as you may have noticed a different look. The emails will contain the same information you are accustomed to receiving. The company, Mailchimp, will be identified at the bottom of the email so you can be assured the email is from ADOR.

You do not need to do anything to keep receiving emails from ADOR. If you would like to update your preferences or unsubscribe, please visit [azdor.gov](#).



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



[www.azdor.gov](#)



APPLY | FILE | PAY



Arizona Department of Revenue

TPT Newsletter

PRIMARY USER AND DELEGATE ACCESS UPDATE GUIDANCE

Did your primary user leave the company or did you get rid of the email address that is used to log into AZTaxes? No problem. **The Arizona Department of Revenue recommends that the primary user is an officer/owner of the business, then delegate access to others if needed.** This reduces the chance of losing access to your account and rushing to update information before the due date.

A **Primary User** maintains the entire online account and provides access to delegate users. There can only be one Primary User for each account. *For help authorizing access for delegates, [view our tutorial](#).*

A **Delegate User** is given specific authority for business account functions by the Primary User. This type of user can be a CPA, paid preparer, office manager, additional officer/owner of the company, etc. *For help requesting delegate access, [view our tutorial](#).*

To change the Primary User, you will need to complete a [Business Account Update Form](#); and you must enroll to file and pay on www.AZTaxes.gov. *NOTE: DO NOT use the Business Account Update Form for delegates/additional users. Please contact the primary user for changes to delegate access.*

1. The company will need to register as a new user. See [Account Setup](#) for assistance.
2. Once registered, you will need to complete a paper [Business Account Update](#) to change the primary user to the new user account.
 - Section A, line 4 is for adding and removing AZTaxes Primary Users.
 - Have Section C signed by an authorized officer/owner and submit to the address on the form.
3. Once the primary is switched to an office/owner, they can grant delegate access to other registered users.

FILE ONLINE FOR QUICKER PROCESSING

When taxpayers file electronically, they receive many benefits and are in compliance.

- It's EASIER, it's FASTER, and it's the LAW for businesses with \$500 or more annual tax liability.
- It is free to file a return; free for e-check payments (Fees apply with debit/credit card).
- TPT filers are able to claim an accounting credit of 1.2 percent of the tax due, up to a maximum credit of \$12,000, during a calendar year when filing all returns electronically.
- After a payment or return is submitted, filers receive a confirmation number that can be provided to customer service when inquiring about the return or payment.
- Reduced errors with automatic calculations. Input the figures and AZTaxes does the rest.
- Access to electronic payment history and status as early as your first payment.
- Make scheduled payments online so the return is done and the payment is withdrawn later. No need for paper checks.

If you are unable to pay online, follow these simple steps to ensure your payment is applied to your account.

1. Address the payment to the Arizona Department of Revenue.
2. In the memo, write your license number and filing period.
3. Submit your paper check with the original return or a payment voucher. If you filed electronically, send a voucher, **not** a copy of the return.

Note: ADOR will process your check and withdraw the money from your account even if you do not properly indicate your business information. ADOR will research and attempt to connect the payment to the business. If not successful, the payment will be held in a general fund account until it is properly identified for your business and the time period. ADOR legally cannot mail the check back in case of incorrect address on check and prevent fraud.





Arizona Department of Revenue

TPT Newsletter

TPT FILING TIPS

- Do not send duplicate returns as they create duplicate efforts and may delay processing.
- Do not send confirmation returns. We do not process these.
- If you're sending a paper return, please include all information (Taxpayer Information Box).

TAX CHANGES

Town of Colorado City - Effective date of September 1, 2023.

On July 17, 2023, the Mayor and Council of the Town of Colorado City passed and adopted Ordinance No. 2023-15 amending the town tax code by increasing the rate on Use Tax from two percent (2.0%) to three percent (3.0%). The ordinance also amends the tax code by adopting Food for Home Consumption, Model City Tax Code classification 12-462.

The (3.0%) affects the following business classifications:

Use Tax Purchases (**029**); Use Tax from Inventory (**030**); Retail Sales Food for Home Consumption (**062**).

Marijuana Rates:

Use Tax Purchases (**029**); Use Tax from Inventory (**030**).

Remote Seller Rates:

Retail Sales Food for Home Consumption (**606**); Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption (**062**); Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption (**606**).

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates*- Monthly

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

- **September 20** - TPT return due date
- **September 28** - Paper returns must be received by ADOR by 5:00 p.m. on this date
- **September 29** - 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 (September 26) 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://www.azdor.gov/taxpayer-education).

WORKSHOPS

ADOR Business Tax - (Via WebEx)

Wednesday, September 20, 2023

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

Wednesday, October 4, 2023

9:00 a.m. - noon





Arizona Department of Revenue

TPT Newsletter

ADOR Business Tax - (In-Person)

*ADOR Southern Regional Office
400 West Congress Street, Suite 158
Tucson, AZ 85701
Thursday, September 28, 2023
9:00 a.m. - noon*

Automobile Dealer Business - (Via WebEx)

*Tuesday, September 26, 2023
9:00 a.m. - noon*

ADOR Marijuana Taxation - (Via WebEx)

*Thursday, September 28, 2023
9:00 a.m. - noon*

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

*Thursday, October 12, 2023
9:00 a.m. - noon*

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

