How to File and Pay TPT Returns for Property Management Companies

Education & Outreach

Our Statutory Responsibilities:

The Arizona Department of Revenue administers tax policy decisions made by the Governor and elected officials at the State Legislature. The Department follows a comprehensive statutory framework in administering the State of Arizona's tax system.

Pursuant to A.R.S. Titles 42 and 43, ADOR administers collection and distribution of individual and corporate income, transaction privilege, withholding and luxury taxes. ADOR is also responsible for oversight of property tax and returning unclaimed personal property to its rightful owners.

The guidance the Arizona Department of Revenue provides to taxpayers is based on laws that have been passed by the State Legislature and signed by the Governor. Its rulings are intended to uphold the policy objectives of elected leaders by ascertaining the meanings of statutes, meticulously taking into account the context, language, historical background, spirit and purpose of Arizona tax laws.

The Department's rulings are further shaped by decades of case law, administrative rules and prior decisions. Taxpayers can request departmental guidance on a tax issue at any time, and if they think the department has erred, they are afforded several means of resolving interpretational differences. These remedies include direct dialogue with the Department, administrative hearings and court decisions, and clarifying legislation.

Where tax law is unclear, outpaced by technical innovation and policy-makers wishing to make changes to the tax code, the department stands ready to help lawmakers devise new legislation that provides much-needed clarity and direction. In legislative matters, the department's sole focus is to help lawmakers develop tax bills that are technically sound and administratively feasible to execute, regardless of the policy objective.

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Disclaimer:

The following material has been prepared by the Arizona Department of Revenue for informational and training purposes only.

It does not constitute tax advice or reflect a position or policy of ADOR. The information contained in this presentation is current as of the date noted in the materials. Arizona statutes, case law or administrative rules, as well as later rulings or notices issued by the department, may change or negate any or all of the information contained in these materials.

In the event of inconsistency or omission, the language of the relevant Arizona statute, administrative rule or any formal written communication by the Arizona Department of Revenue will prevail.

How to use this tutorial

- Click anywhere on a slide to advance to the next slide.
- Presentation notes are available whenever this image appears.
  - Click on the icon to display the notes.

Agenda

Filing Returns Using the E-File Solution

Understanding the PMC E-Filed Consolidated Template

Split Rate Calculations for Quarterly and Annual Filers

Reconciliation Template

Paying on Behalf of Property Owners Using AZTaxes.gov

Paying on Behalf of Property Owners by Paper Check

Filing Returns Using E-file Solution

Filing Returns Using E-File Solution

When a property owner (PO) and a property management company (PMC) enter into an agreement, one of the tasks of the PMC is to file transaction privilege tax (TPT) returns on behalf of the PO.

- PO must have account on AZTaxes.gov.
- Once the PMC is engaged to the PO's account on AZTaxes.gov, they may begin to file using the e-file solution.

Key Notes:

- E-file solution allows for bulk filing for all POs.
- Available on a single form up to 7,000 rows.
  - For optimal performance, we recommend using the latest version of Google Chrome for anything over 1,000 rows.
- PMCs should report one location per line.
- E-file solution template will not pre-populate the previous month's reporting information.
- Confirmation numbers are available from the confirmation email and from the E-Filed TPT Return History menu option on AZTaxes.gov.
- PMCs can upload multiple files to capture the varying filing frequencies of their POs.
  - PMCs want to ensure each file does not repeat TPT license numbers to avoid unnecessary errors.
  - Report all like filing frequencies together (monthly, quarterly, annual, seasonal).

Key Notes Continued:

- PMCs may report on behalf of licensed clients in the following business classifications:
  - Transient Lodging
  - City Hotel
  - Additional Hotel
  - Commercial Lease
  - Residential Rental

Filing Frequencies:

Filing Frequency	Liability Threshold
Annual	Less than $2,000
Quarterly	$2,000-$8,000
Monthly	More than $8,000

- Estimated annual combined state, county, and municipal tax liability.
- Filing frequencies can be changed by submitting a Business Account Update form.
- Can be changed by a PO or by a PMC that has a valid POA on file.

Filing Returns Using E-File Solution

Q: What happens if a property owner has multiple properties licensed under one TPT license but hires multiple PMCs to manage the account? How are the multiple PMCs able to file for the same period? (For example: PO has a commercial rental and a residential rental under one TPT license. They have one PMC that manages the commercial rental and a different PMC that manages the residential rental.)

A: Because of the inability to house multiple returns for the same license in the same period, these properties would need to be licensed separately. If PMC 1 files a return for the commercial rental and then PMC 2 files for the residential rental, the residential rental return would post as "informational" or as an amendment. For this reason, these properties would need to be licensed separately.

Filing Returns Using E-File Solution

Welcome to AZTaxes

Notifications

- **Notice:** If you are having issues logging in, filing or paying taxes, use these troubleshooting tips: Try another browser, edit your bookmarks or clear your internet history and cache.
- **Notice:** New Self-Service Feature - Payment Plans for Individual Income taxpayers now available.

IRS e-file

ARIZONA OPENBOOKS
OpenBooks.az.gov
Arizona's Official Transparency Website

Quick Links

- Make an Individual/Small Business Income Payment
- Make a Transaction Privilege/Use Tax Payment

Helpful Links

- IRS: Register for a New EIN
- DES - File Unemployment Tax Return
- ACA: COVID-19 Arizona Business Resources
- IRS: People First Initiative

Individuals

- Where's My Refund?
- Cancel a Payment
- Request a Payment Plan
- File Individual Income Tax
- View My 1099-G

$ Payroll Service Companies

- Bulk File & Pay WTH Returns

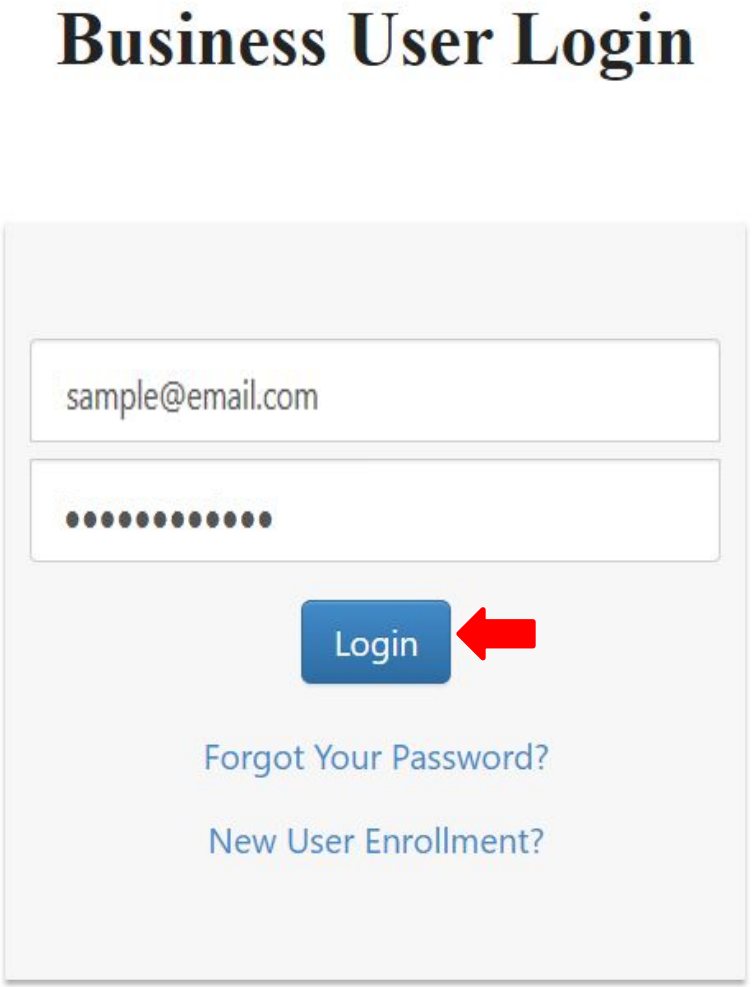
Businesses

- Enroll to File and Pay Online
- Verify a Transaction Privilege License
- View City/Town Tax Rate Changes
- Application to Certify Your Individual-Owned Shared Vehicle for Peer-to-Peer Car Sharing
- Transaction Privilege and Use Tax Due Date Calendar
- Withholding Tax Due Date Calendar

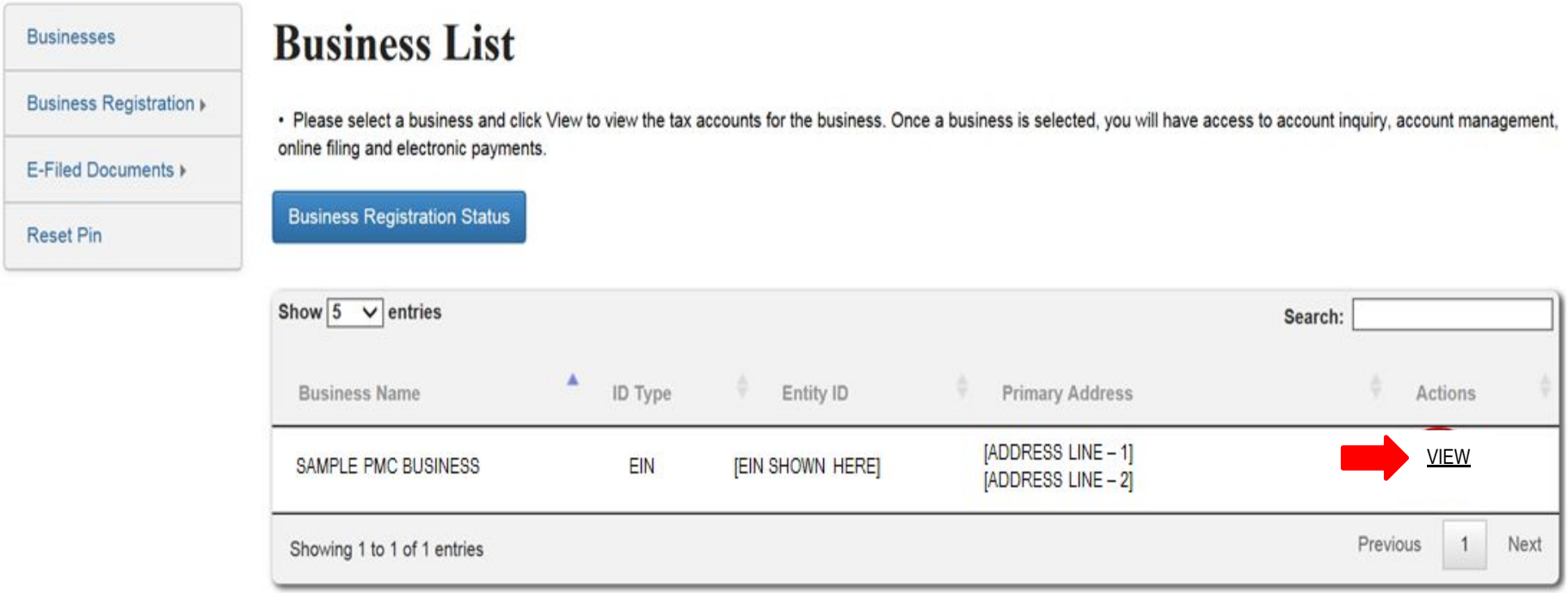
Login to AZTaxes

Resources

- Completing the TPT-2 in AZTaxes
- Publications
- Arizona Licensing Guide
- Business Tax Description Codes
- Frequently Asked Questions
- AZ Tax Rate Look Up
- Tutorials / YouTube
- Vehicle Use Tax Calculator


Business User Login
sample@email.com
Login
Forgot Your Password?
New User Enrollment?

Filing Returns Using E-File Solution



Filing Returns Using E-File Solution

- Businesses
- Accounts
- Business Registration
- Property Management Company
- Security
- Reset Pin

Business Details

Taxpayer ID: EIN: **Primary Address:**

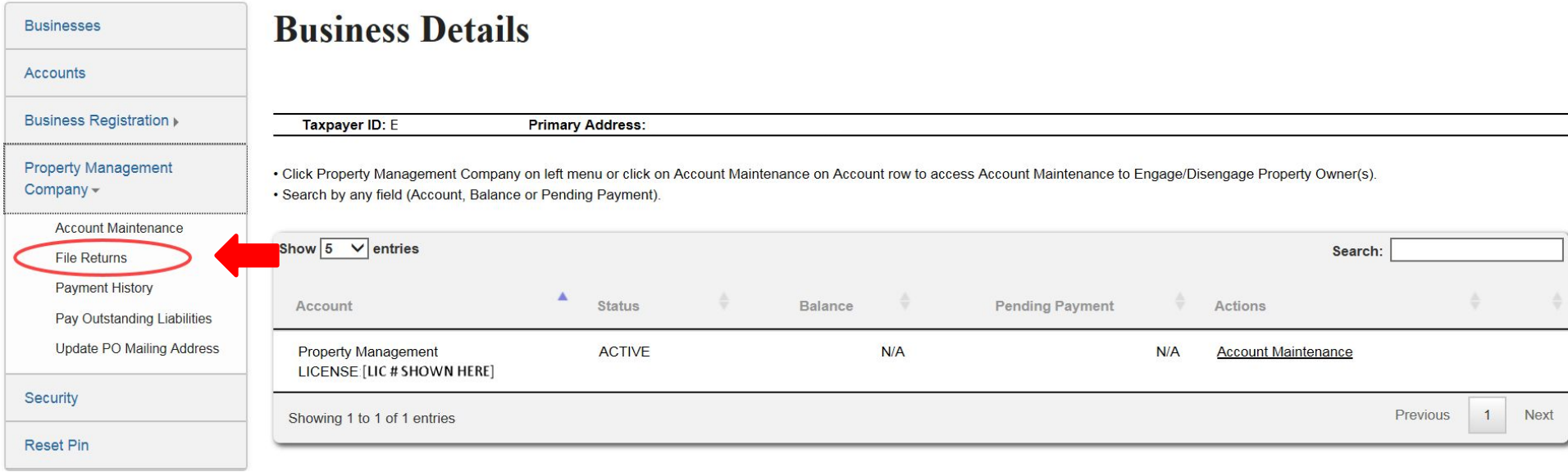
- Click Property Management Company on left menu or click on Account Maintenance on Account row to access Account Maintenance to Engage/Disengage Property Owner(s).
- Search by any field (Account, Balance or Pending Payment).

Show 5 entries

Account	Status	Balance	Pending Payment	Actions
Property Management LICENSE [LIC # SHOWN HERE]	ACTIVE	N/A	N/A	Account Maintenance

Showing 1 to 1 of 1 entries

Filing Returns Using E-File Solution



Filing Returns Using E-File Solution

File Residential Rentals - Property Managers

PMC TEST ACCOUNT IN PRODUCTION

Mailing Address: 1600 W MONROE PHOENIX, AZ 85007

- **System Requirement: For optimal performance, we recommend using the latest version of Chrome browser for anything above 1000 lines.**
- **Effective immediately the Workbook template has changed. Click Download Template button to download the new version now.**

Methods for Entering Data

For a List of valid business codes and deductions codes please click here

1) Enter data directly.
2) Copy and paste from an existing spreadsheet.
3) Download the template spreadsheet with the "Download Template" button. Add data to the spreadsheet and save. Upload the spreadsheet with the "Upload File" button.
4) Each file cannot be more than 5,000 rows.
5) Acceptable file formats are CSV (Comma Separated Values) and Excel

Download Template | Upload File

- Please do not submit your return more than one ... allow 60 min
- PLEASE NOTE: You cannot amend submissions using this upload
- Click the "Validate Data" button to validate the data. Once all of
- If you leave this page without completing your transaction, your
- If filing a No Gross Receipt return, only enter the PO License nur
- Location code not required for non-city regions.
- **Click here for tutorials on filing and paying as a PMC**

Validate Data | Clear Data | Arizona Tax Rate Look Up

	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	No Gross Receipt	Regio Code	...	Credit
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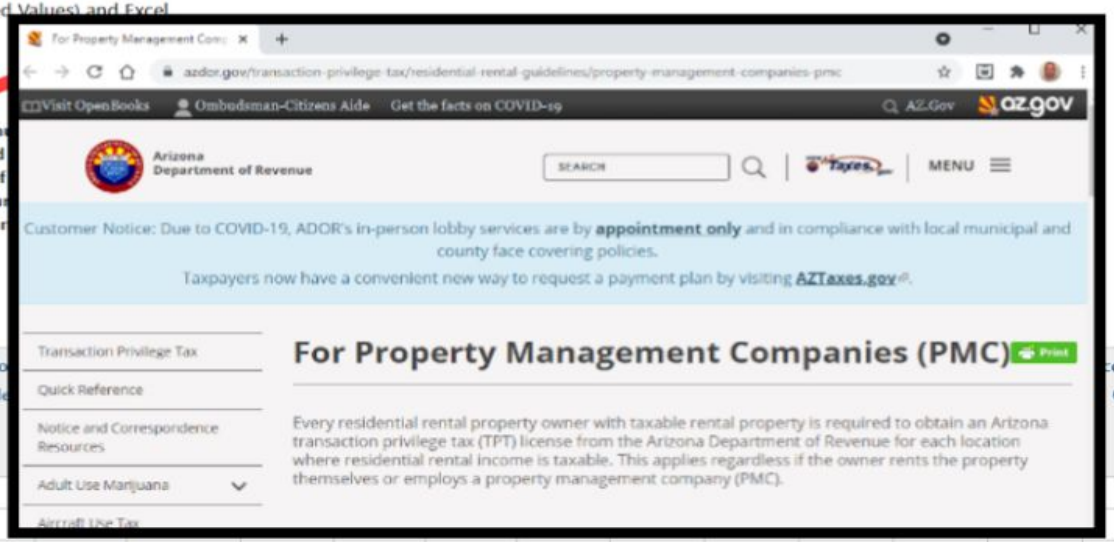
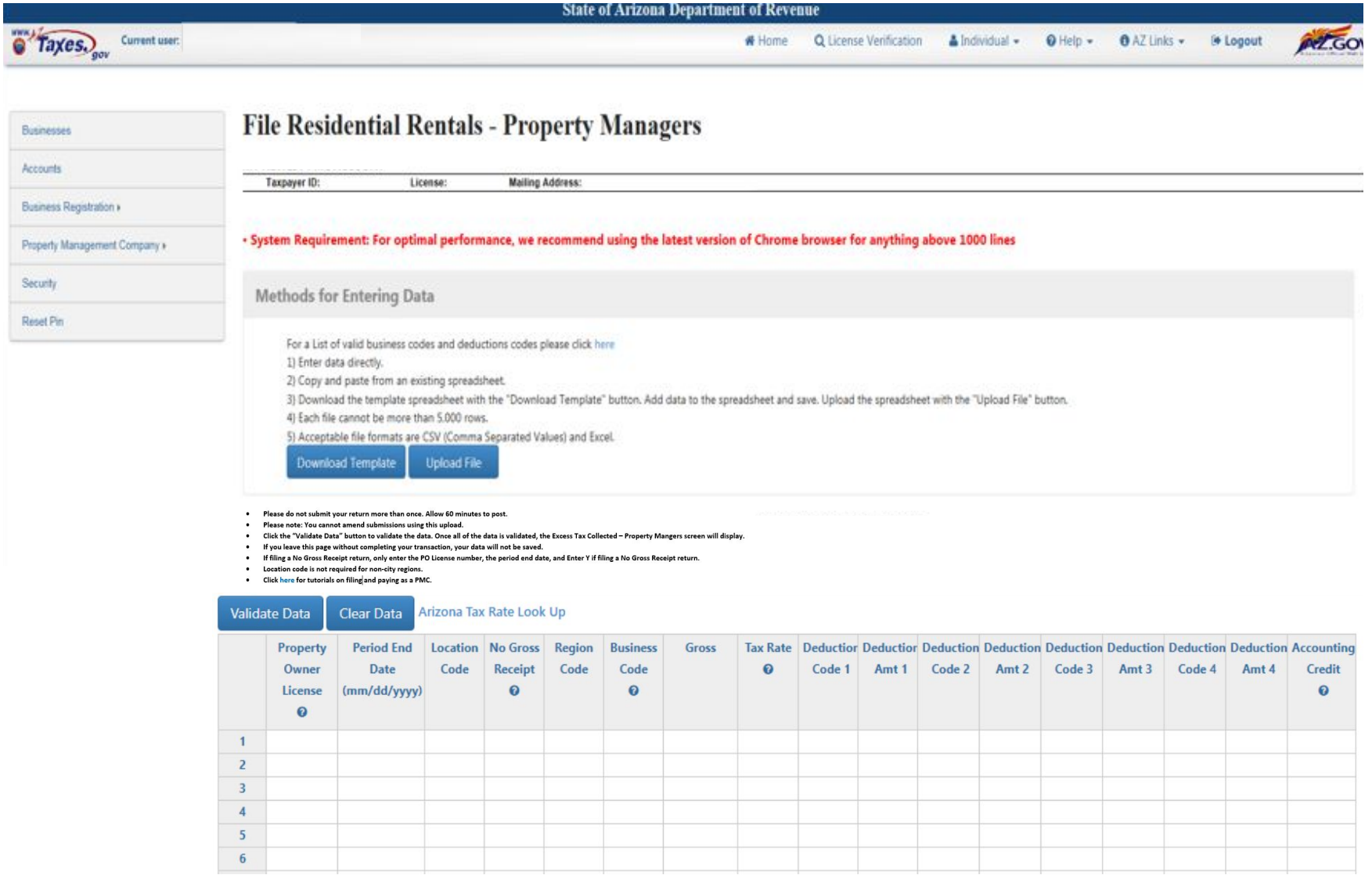
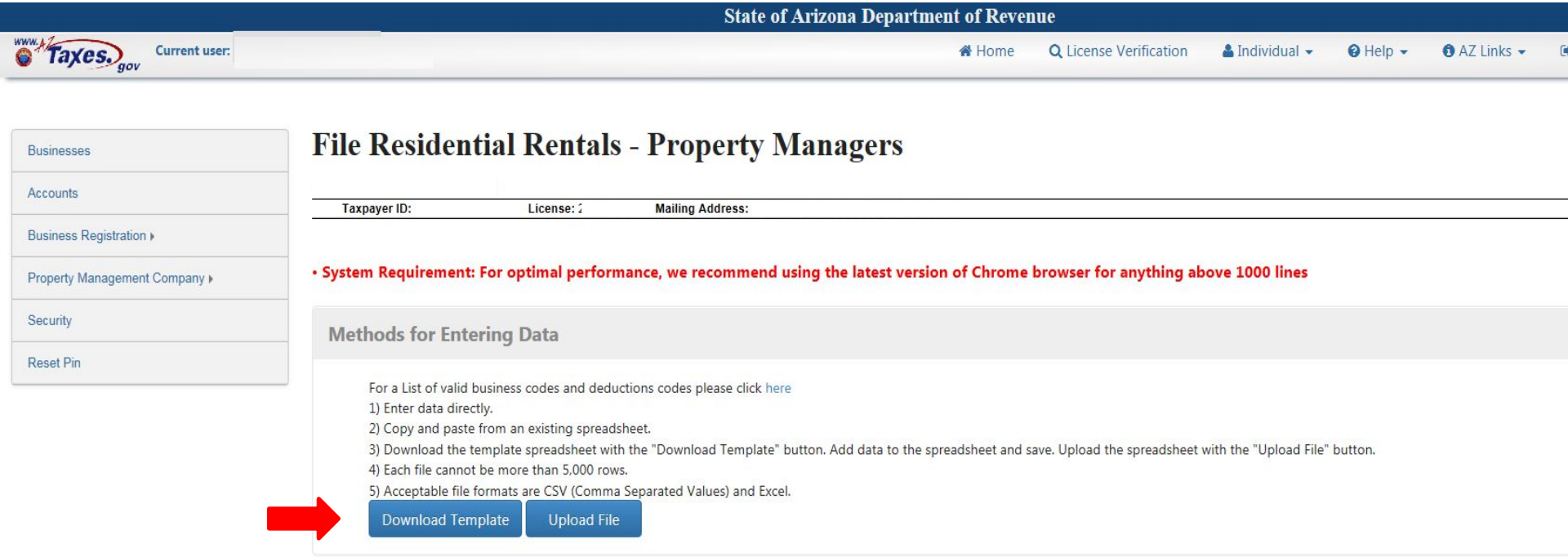
2							
3							
4							



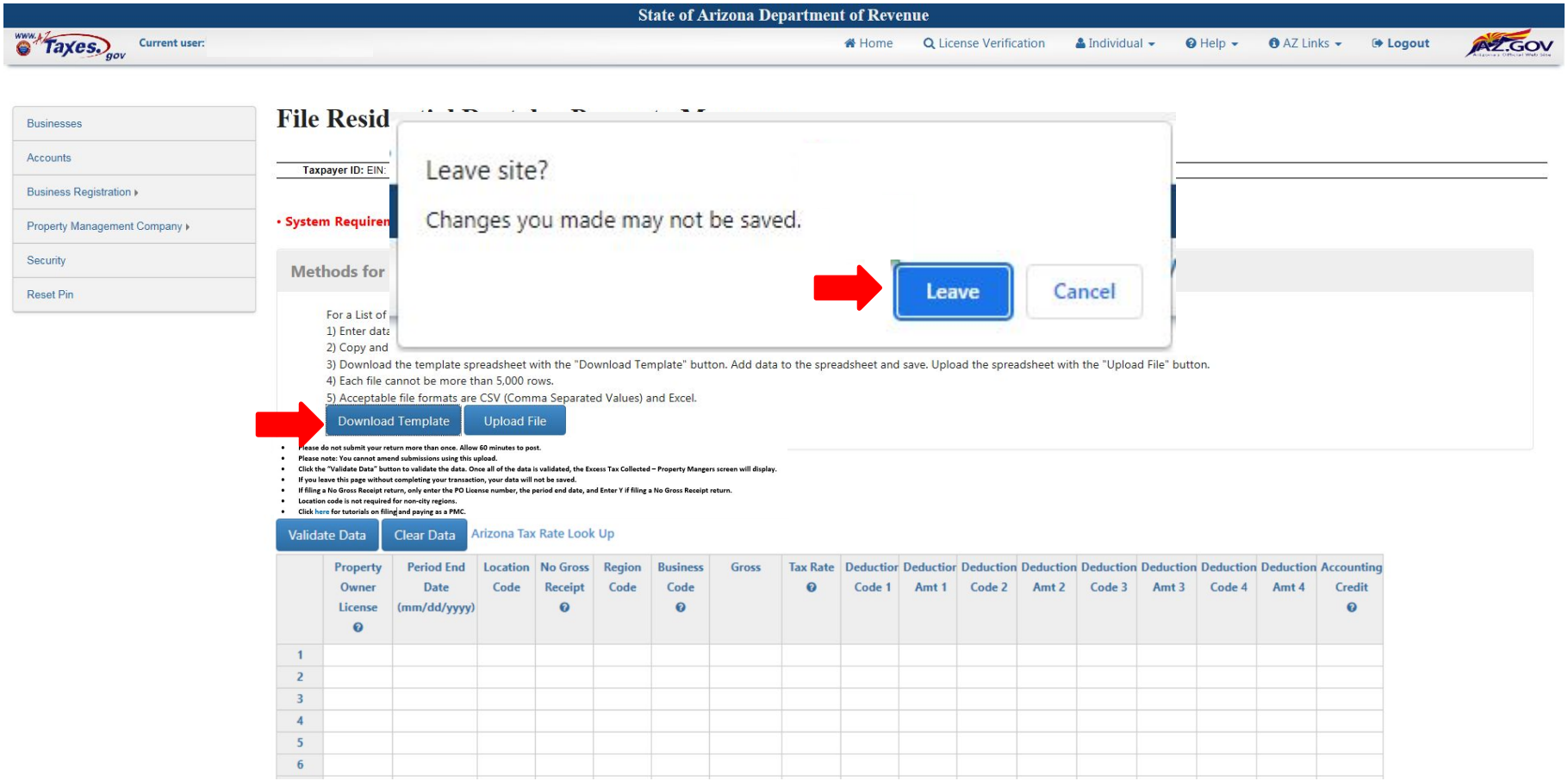
Filing Returns Using E-File Solution



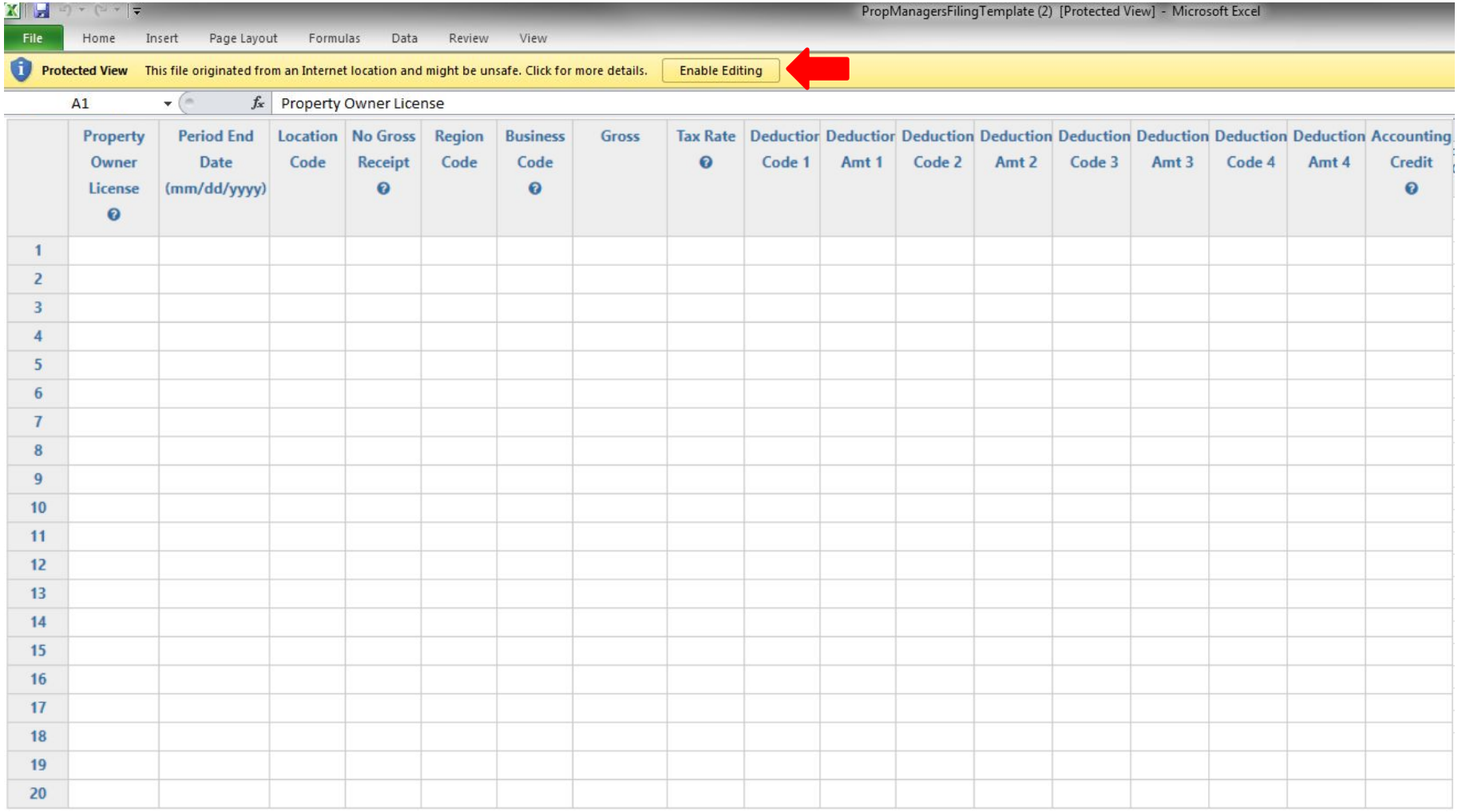
Filing Returns Using E-File Solution



Filing Returns Using E-File Solution



Filing Returns Using E-File Solution



	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	No Gross Receipt	Region Code	Business Code	Gross	Tax Rate	Deductior Code 1	Deductior Amt 1	Deduction Code 2	Deduction Amt 2	Deduction Code 3	Deduction Amt 3	Deduction Code 4	Deduction Amt 4	Accounting Credit
1																	
2																	
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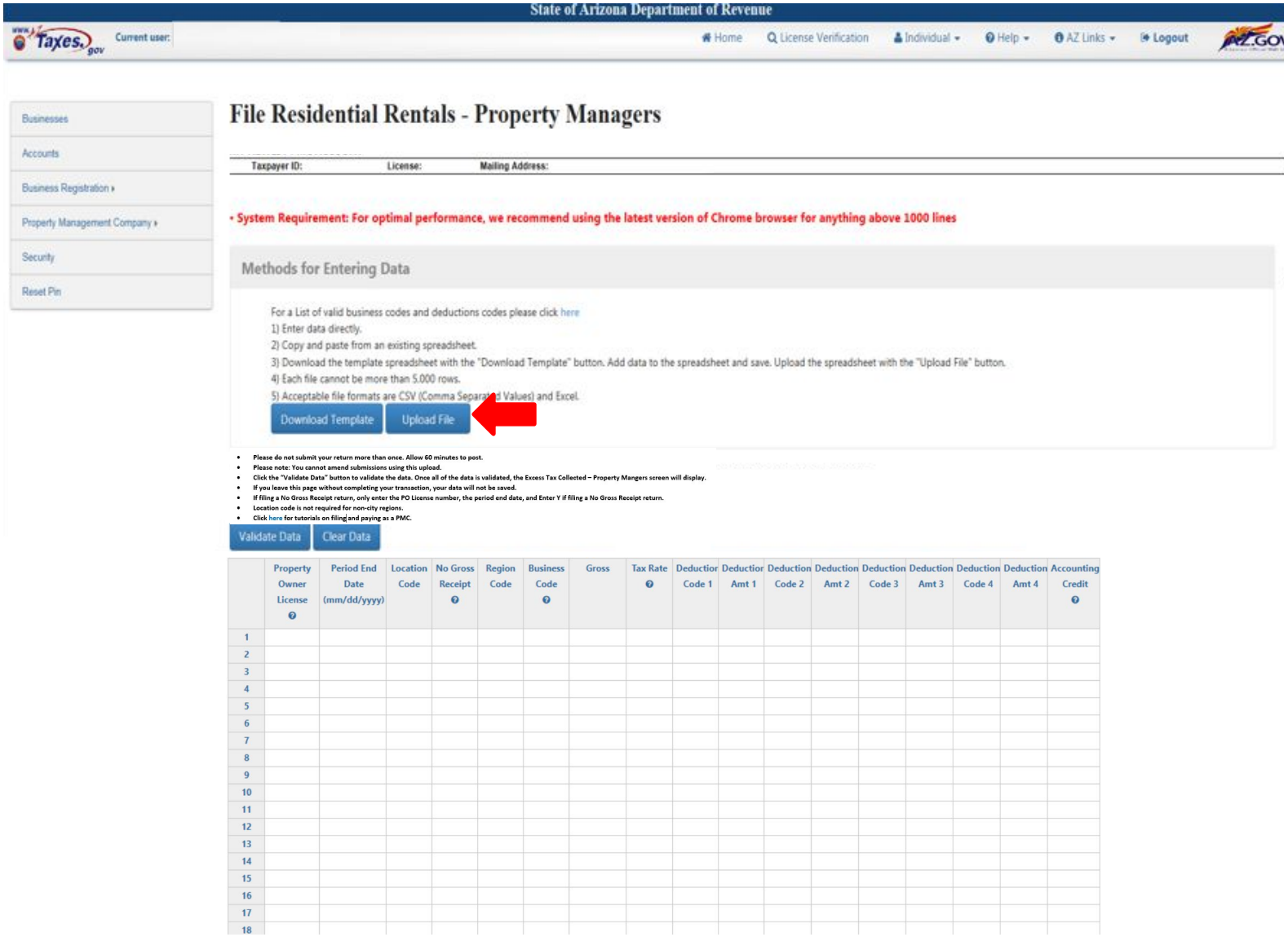
Click here to view the "Understanding the PMC E-Filed Consolidated Template" section of this training.

Filing Returns Using E-File Solution



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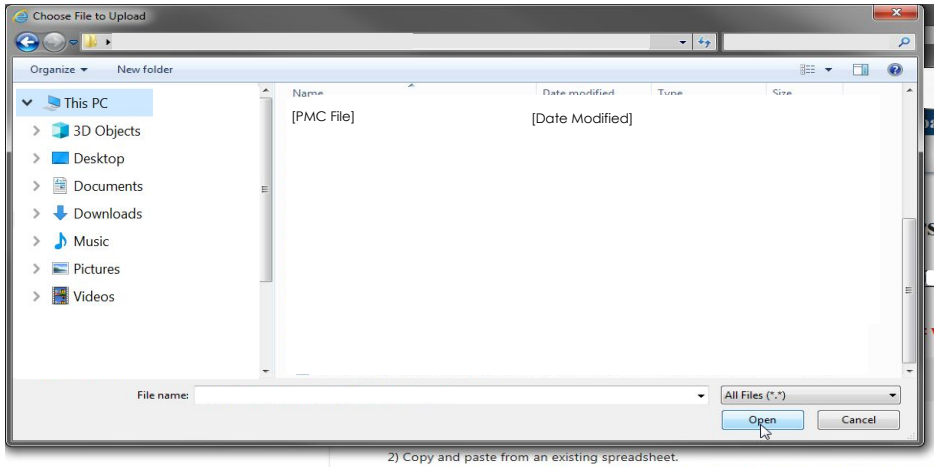

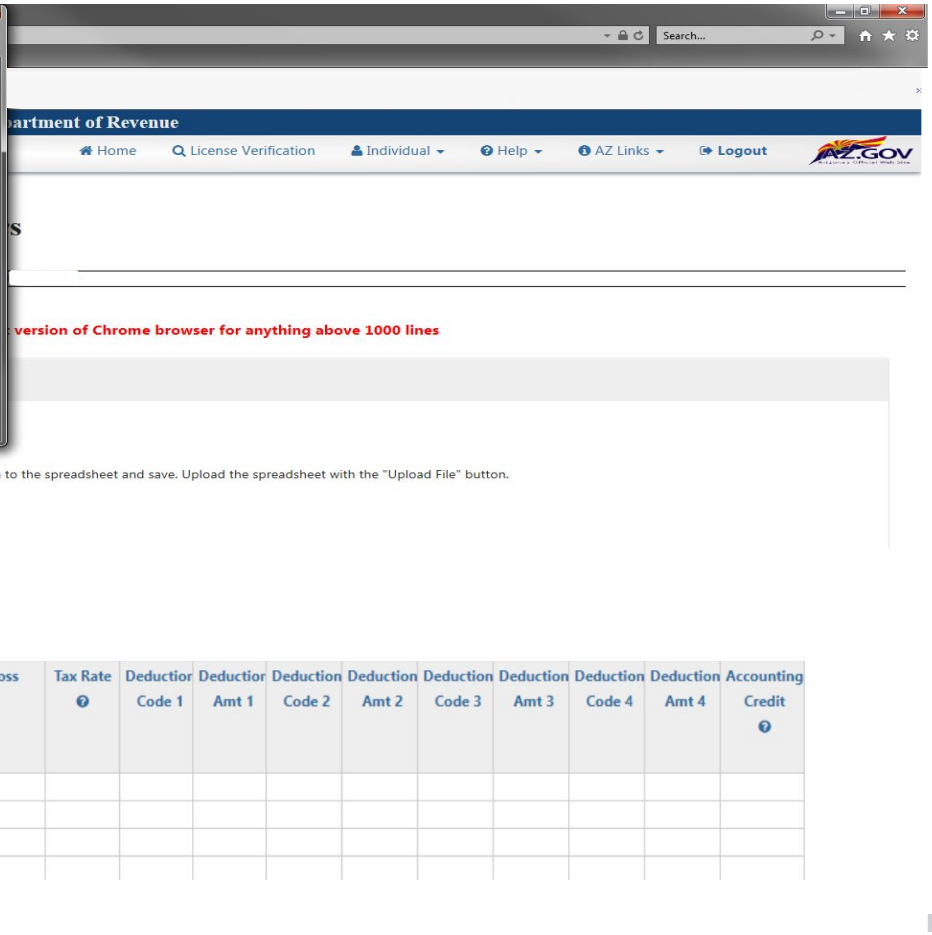

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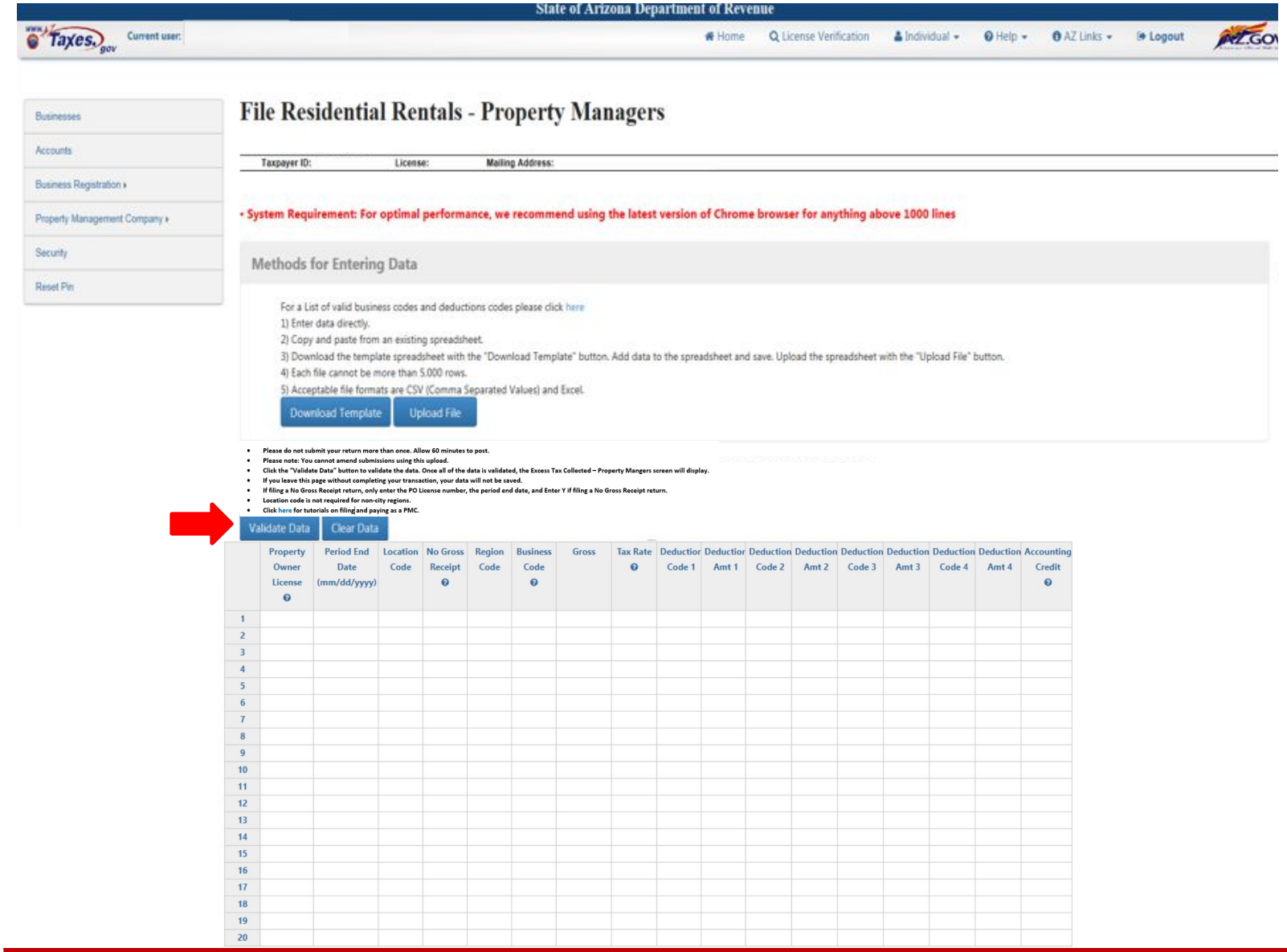

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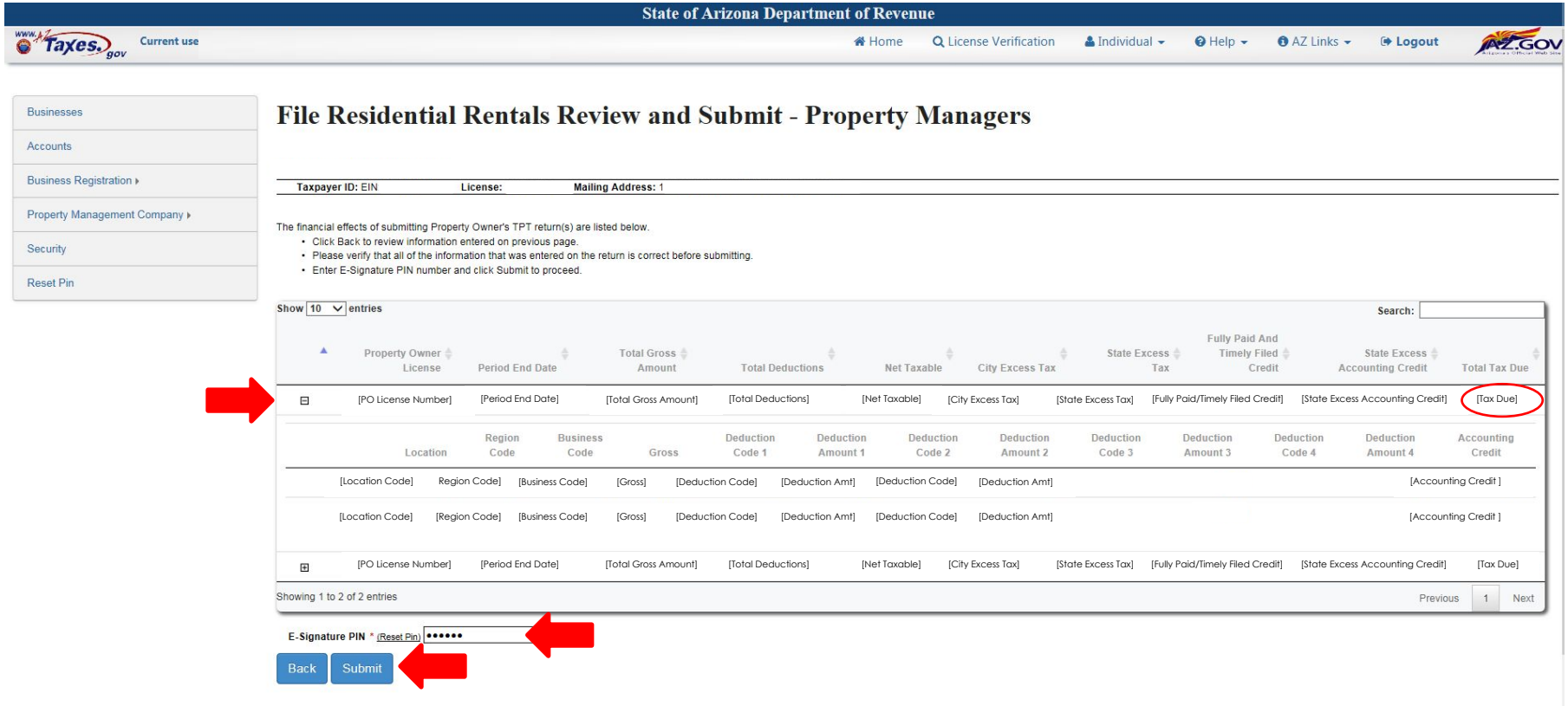

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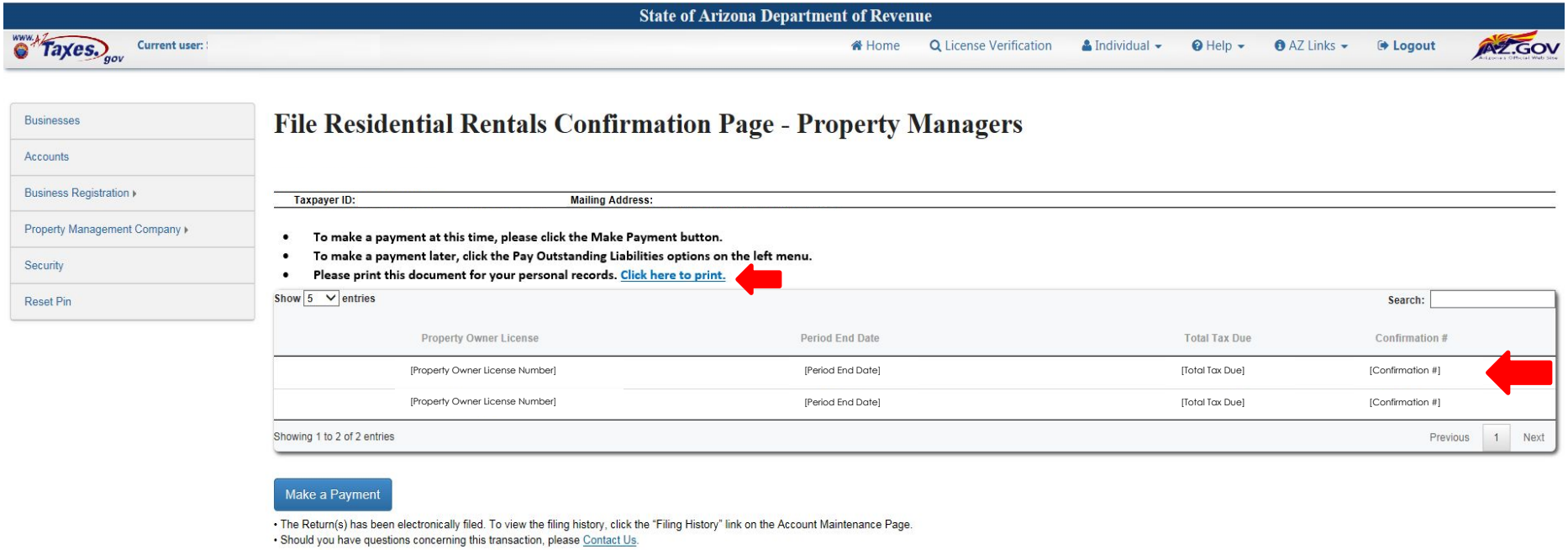

Filing Returns Using E-File Solution

	A	B	C	D	E	F	G	H	I	J	R	S	T
1	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	Location Address	No Gross	Region Code	Business Code	Gross	Tax Rate	Deduction	Accounting Credit	Confirmation #	
2	########	mm/dd/yyyy	1	1600 W Monroe		PX	45	$$$.$$	2.5			[Confirmation #]	
3													
4													

CSV file will contain a consolidated list of everything that was just filed. CSV file will include:

- PO License Number
- Period End Date
- Location Code
- Location Address - this is the location address associated with the location code as it shows in your license profile
- All return data
- Tax Rate
- Confirmation number
    - If one license has multiple locations, each location will show on its own line. All of these locations (associated with the same license) will display the same confirmation number.
    - If filing for multiple licenses, each license will show on its own line. Each license will have its own confirmation number.

Filing Returns Using E-File Solution

Filing Returns Using E-File Solution

	A	B	C	D	E	F	G	H	I	J	R	S	T
1	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	Location Address	No Gross	Region Code	Business Code	Gross	Tax Rate	Deduction	Accounting Credit	Confirmation #	
2	########	mm/dd/yyyy	1	1600 W Monroe		PX	45	$$$.$$	2.5			[Confirmation #]	
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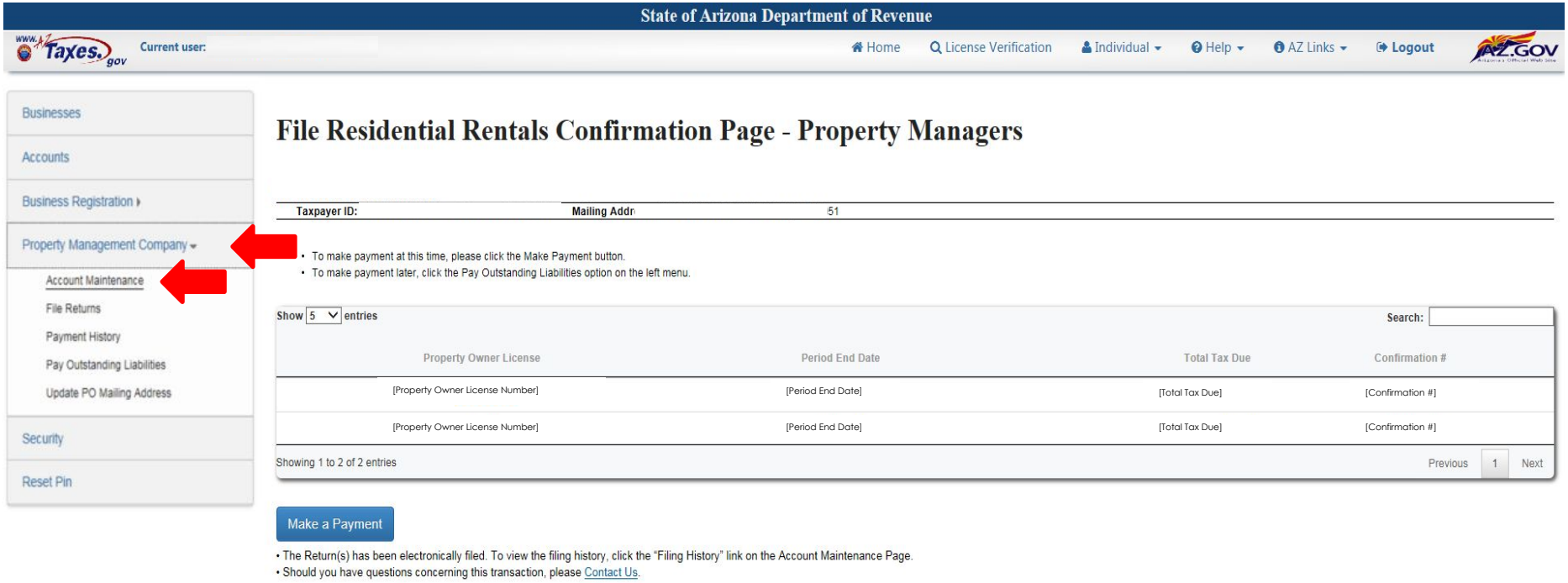
The exact same CSV file will download if this method is followed.

Filing Returns Using E-File Solution



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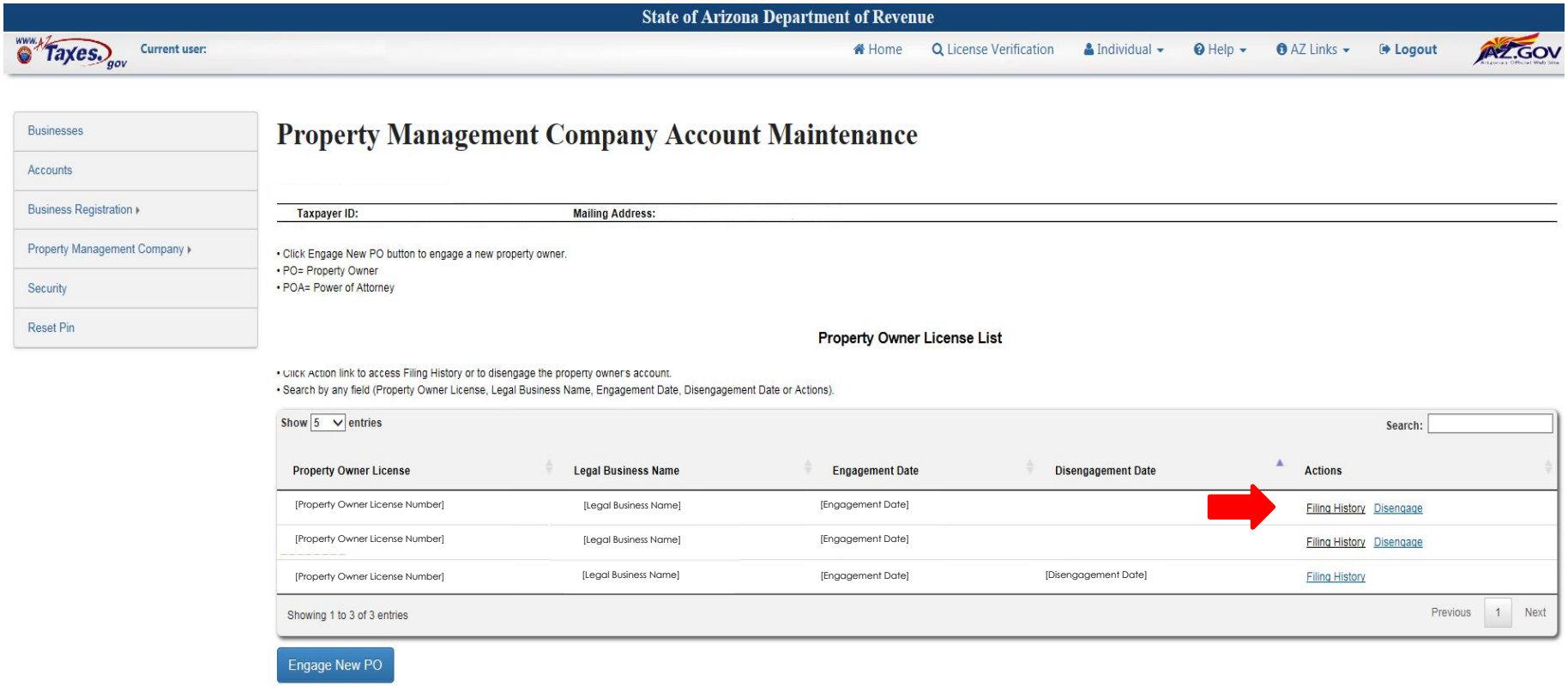

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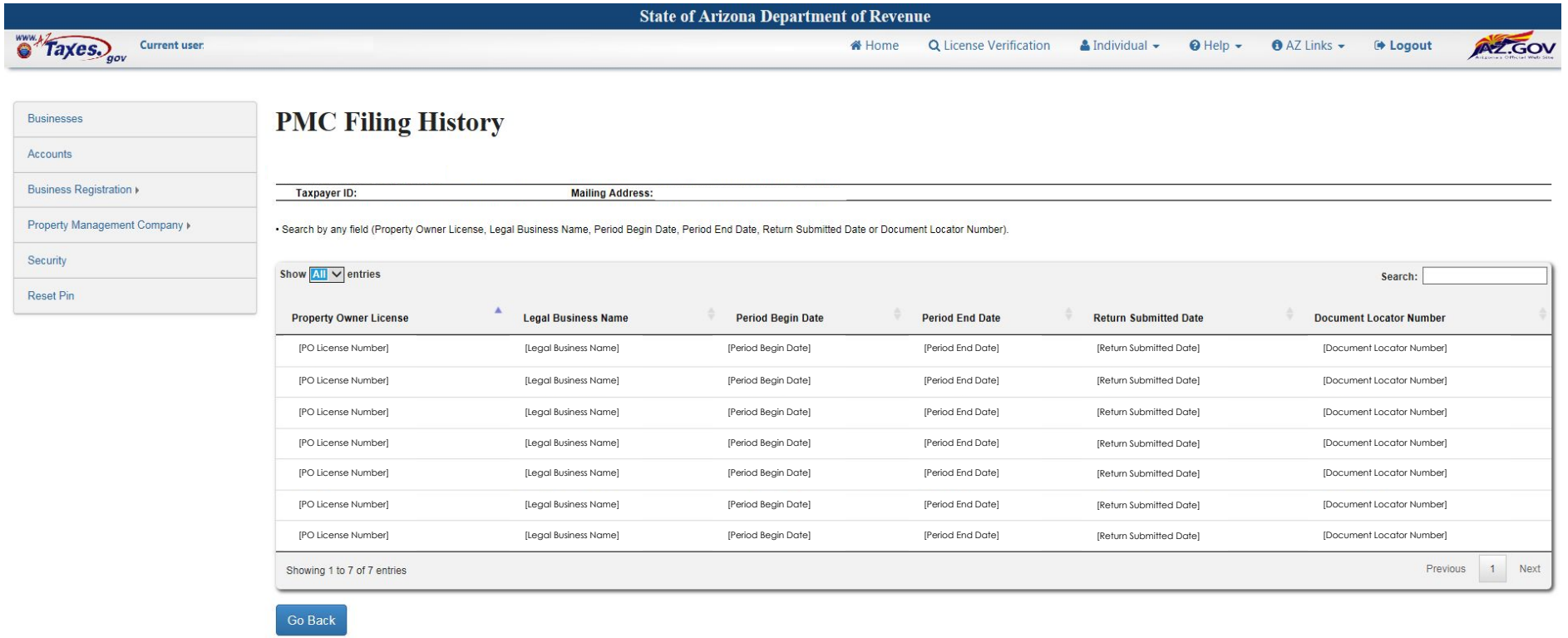


Filing Returns Using E-File Solution

Bulk Upload Filing Solution Highlights:

- It is recommended that PMCs download the spreadsheet template, save it to their computer, and then continually update the saved spreadsheet so it can simply be uploaded when it's time for the PMC to file. This way, you always have a record of your filing.
- Submitting the spreadsheet allows the PMC to file multiple returns at the same time.
- PMCs can file different licenses, periods, locations, regions, and business codes, all within the same consolidated return.
- You cannot use the PMC bulk solution to file amended returns. You must file individual amended returns for each owner.
- Once the spreadsheet is submitted, it cannot be recalled.
- Keep separate spreadsheets for monthly, quarterly, and annual filers. Ensure the license numbers are not duplicated on the spreadsheets.

Congratulations!

You have successfully completed Bulk Upload Filing Solution.

But… what happens when the tax rate changes during the middle of a filing period?

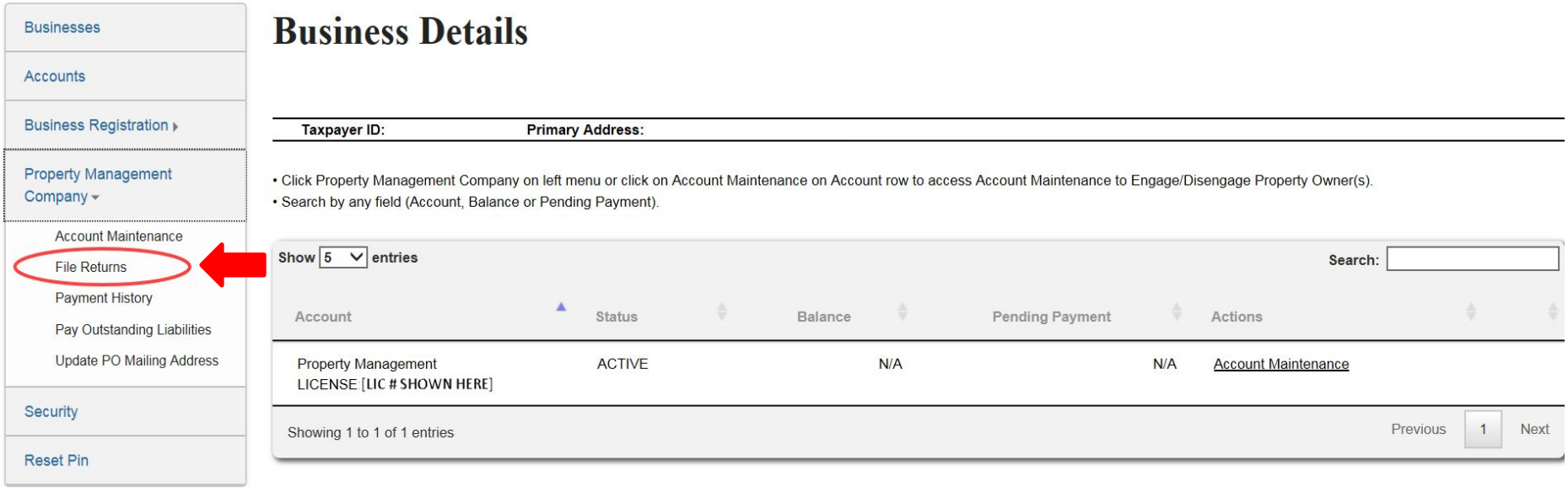
Understanding the PMC E-File Consolidated Template

Understanding the PMC E-File Consolidated Template

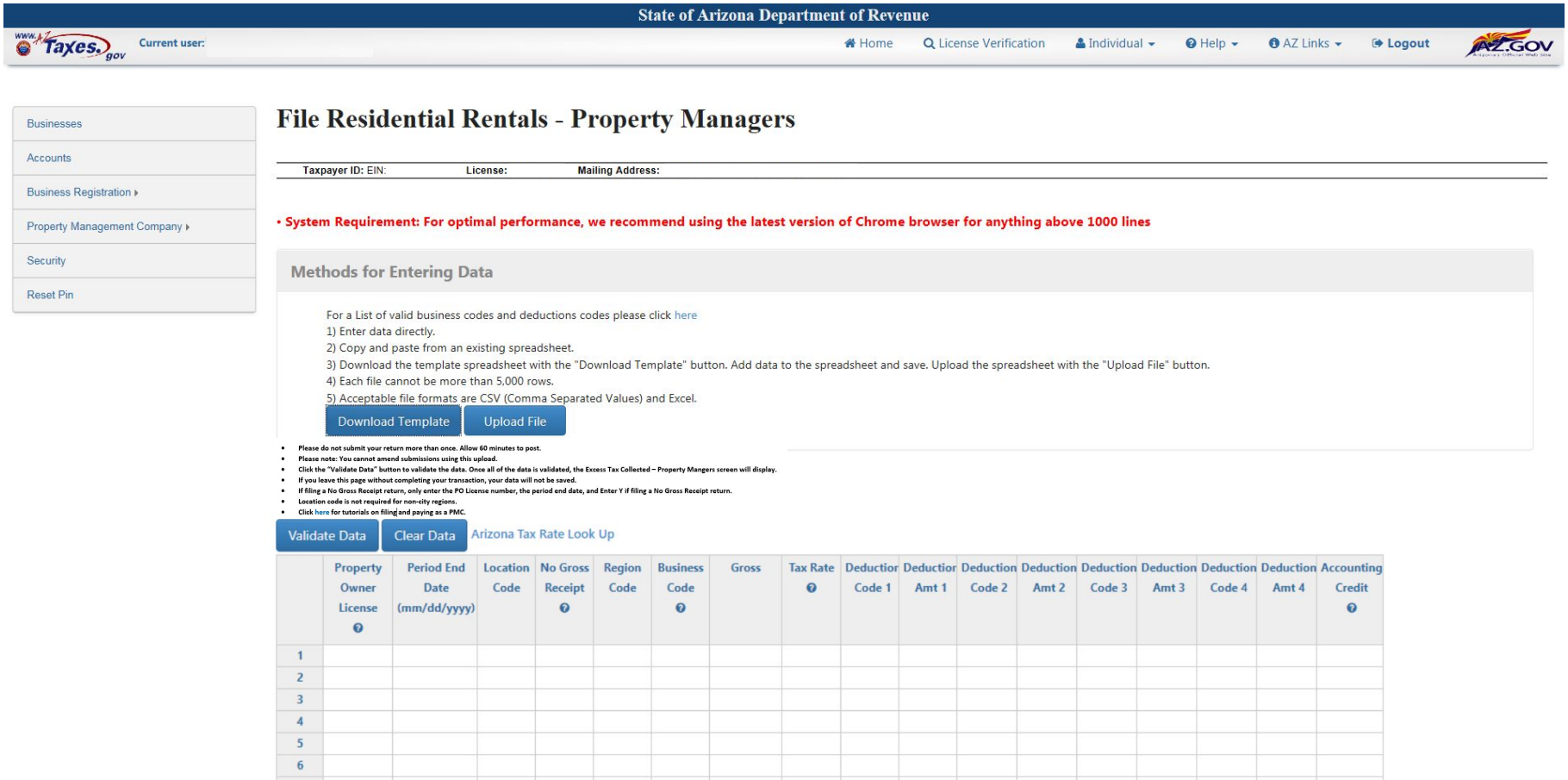
Helpful Reminders Before Getting Started:

- The spreadsheet is a way for the PMC to file multiple TPT-2s for different property owners at the same time.
- All information entered on the spreadsheet is the same information that would be entered on a standard TPT-2 return.
- If lines of the spreadsheet display the same license # and period end date, the information would be reported on the same return.
- If a new license number or period end date displays, a new TPT-2 return has begun.

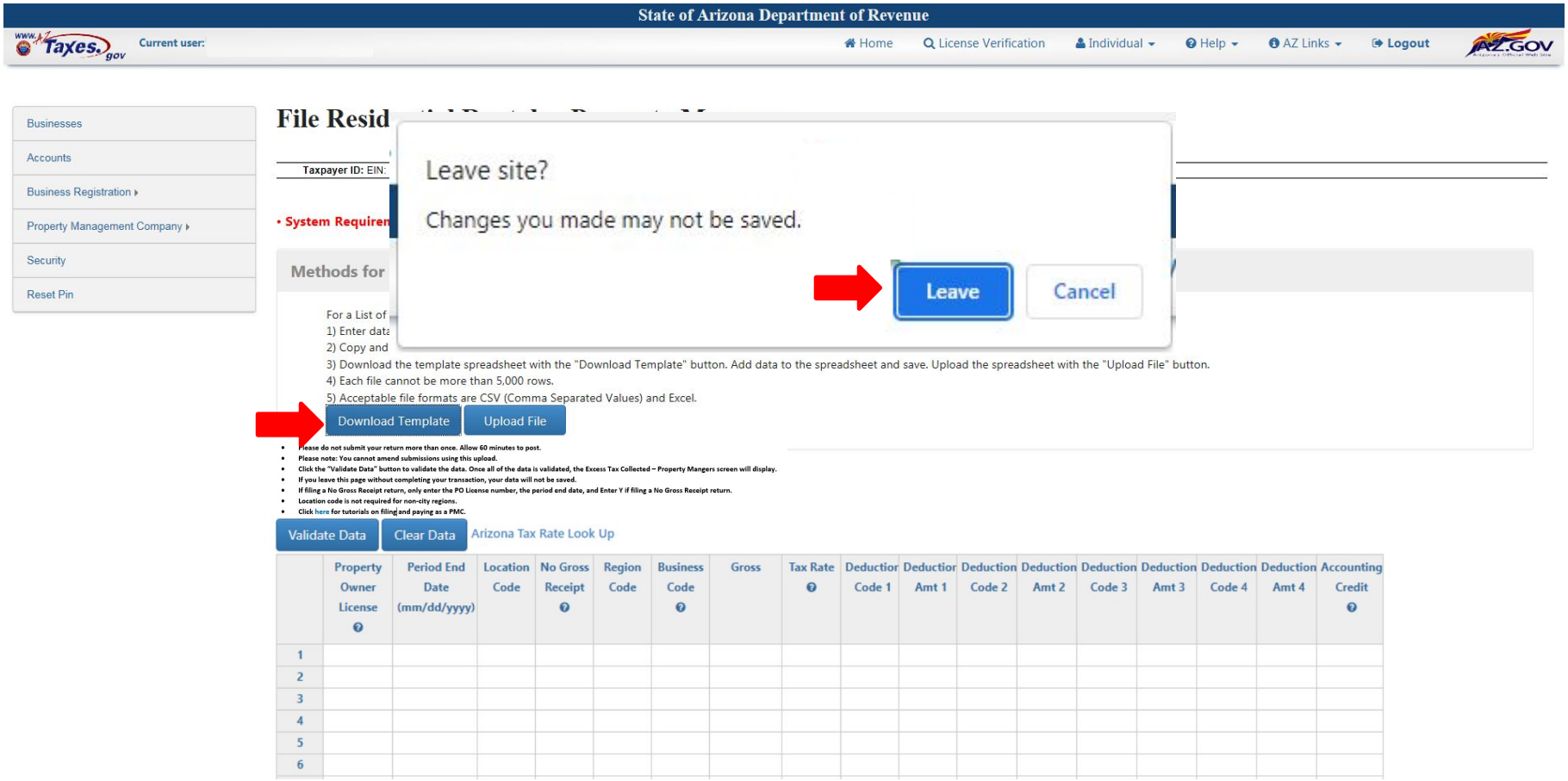
Understanding the PMC E-File Consolidated Template



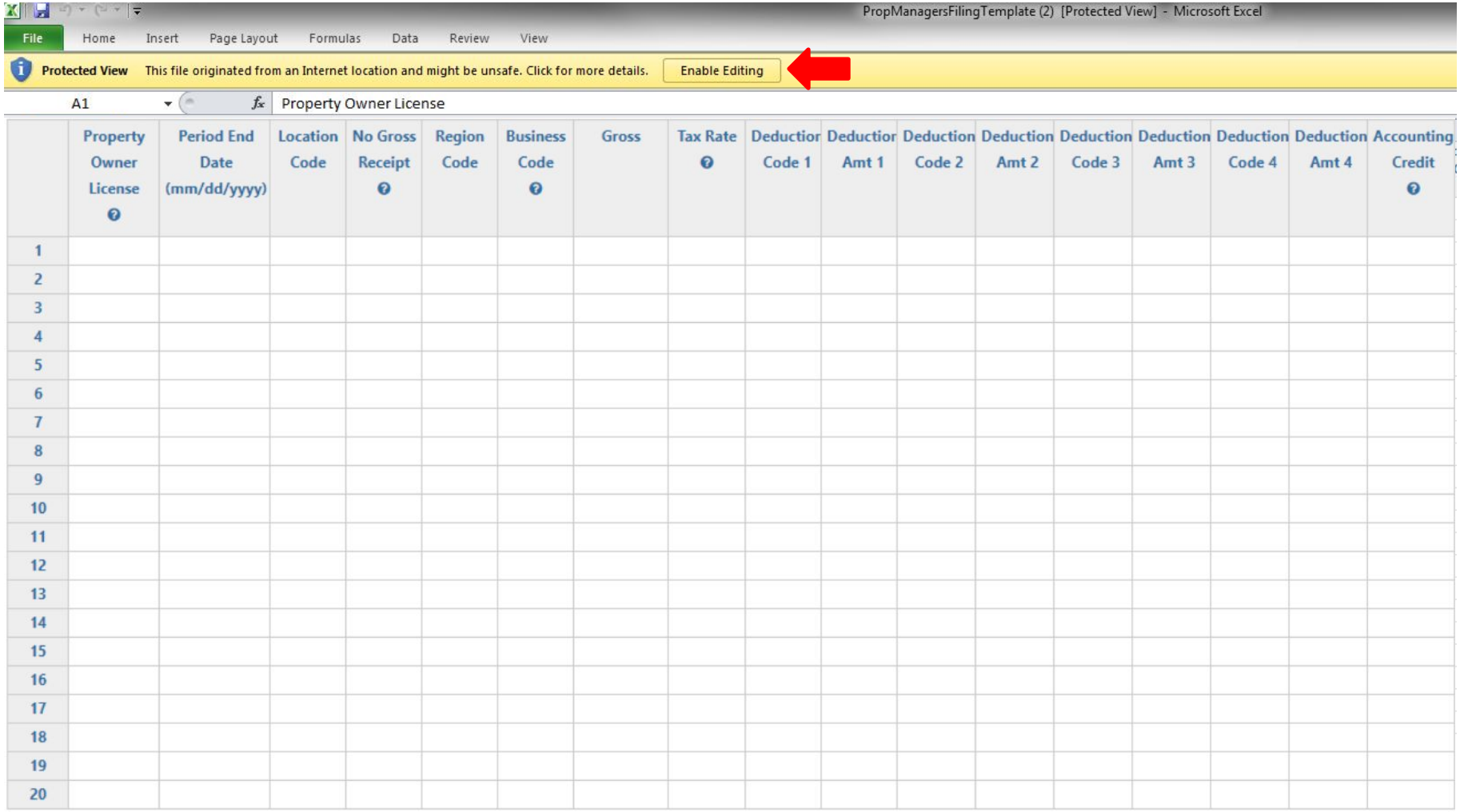
Understanding the PMC E-File Consolidated Template



Understanding the PMC E-File Consolidated Template



Understanding the PMC E-File Consolidated Template



	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	No Gross Receipt	Region Code	Business Code	Gross	Tax Rate	Deductior Code 1	Deductior Amt 1	Deduction Code 2	Deduction Amt 2	Deduction Code 3	Deduction Amt 3	Deduction Code 4	Deduction Amt 4	Accounting Credit
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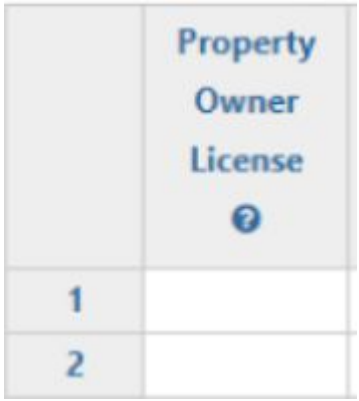
Understanding the PMC E-File Consolidated Template

Period End Date

- The period for which the PMC is filing the return.
- Must be displayed in the format mm/dd/yyyy.
- Use different spreadsheets for different filing frequencies.
  - All monthly filers on one.
  - All quarter filers on a second.
  - All annual filers on a third.
  - All seasonal filers on a fourth.
- PMC's can file returns for multiple periods within the same spreadsheet, as long as they share the same filing frequency and use the last day of the month as the period end date.
  - EX: A PMC filing a monthly return for March 2022 realizes February 2022 was never filed. The period end date for the current return would be 03/31/2022 and for the missing return, it would be 02/28/2022. Both returns can be listed on the same spreadsheet on separate rows.

Understanding the PMC E-File Consolidated Template

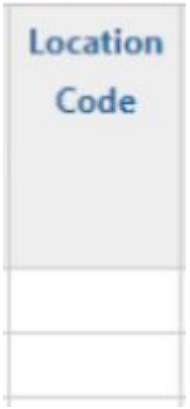
Property Owner License



	Property Owner License
1	
2	

- Enter the eight digit TPT license number.
- Allows only those licenses that are currently ENGAGED to the PMC.
- To see which POs are currently engaged, select the "PMC-Account Maintenance" menu option.

Understanding the PMC E-File Consolidated Template

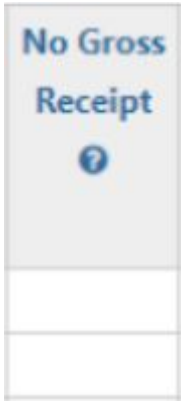


Location Code

- Three digit code assigned by the Department.
- Must be in the same format as on the TPT license (ex: 001, 002, 003, etc.).
- Only necessary when filing for a city/town region.
  - State/county regions do not require a location code. Leave this field blank.

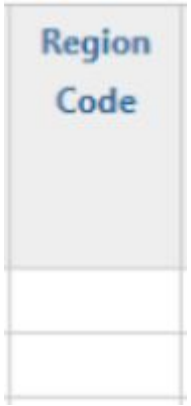
Understanding the PMC E-File Consolidated Template

No Gross Receipt



- Only used if there are no gross receipts to report for the entire return.
- Enter 'Y' into this column if applicable.
  - If applicable - only enter PO license number, period end date, and a 'Y' in this column.
- If not applicable to this return, leave field blank.

Understanding the PMC E-File Consolidated Template



Region Code

- The code used to identify the region under which the PO reports.
- Counties are always three letters, cities/towns are always two letters.
- Use AZTaxes.gov Tax Rate Lookup Tool or the Tax Rate Table available on AZDOR.gov if unsure of the applicable region code.

Understanding the PMC E-File Consolidated Template

Business Code

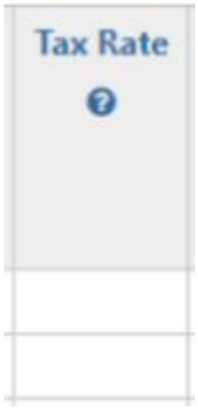
- The digit code that corresponds to the business activity under which the PO is required to report.
- PMCs may only file for a limited number of codes:
  - 013 - Commercial Lease
  - 213 - Commercial Rental, Leasing, & Licensing for Use
  - 313 - Commercial Lease (Additional Tax)
  - 045 - Residential Rental, Leasing, and Licensing for Use
  - 025 - Transient Lodging
  - 044 - Hotel
  - 144 - Hotel/Motel (Additional Tax
  - 244 - Extended Stay

Understanding the PMC E-File Consolidated Template

Gross

- Total amount being reported per region, business code, and location.
- Does not include any special characters (EX: $,).

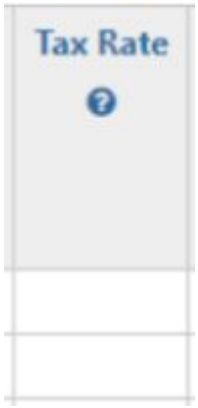
Understanding the PMC E-File Consolidated Template



Tax Rate

- NOT required for monthly filers.
- Only used by quarterly and annual filers in the event a tax rate changed during a filing period (split rate).
  - If a split rate occurred during the filing period, enter the original tax rate on one line and the new/current tax rate on a separate line.

Understanding the PMC E-File Consolidated Template



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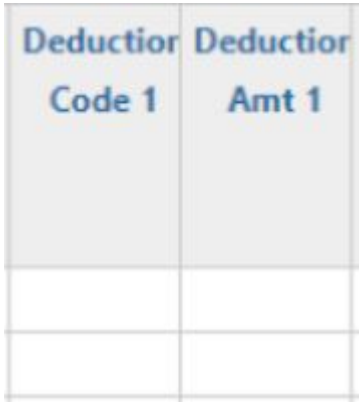
  - If a split rate occurred during the filing period, enter the original tax rate on one line and the new/current tax rate on a separate line

Click here for more information on Split Rate calculations.

Understanding the PMC E-File Consolidated Template

Deduction Code and Deduction Amount



Deductior Code 1	Deductior Amt 1

- Codes used to deduct income exempt or excluded from tax as authorized by the Arizona Revised Statutes or the Model City Tax Code.
- Enter the code in the first column.
- Enter the amount of that deduction in the second column.
- Visit the Deduction Code List available on AZDOR.gov for a list of all deductions.

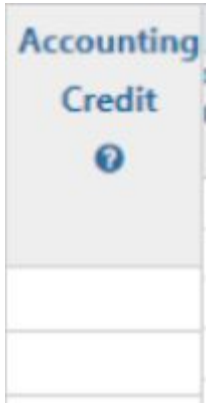
Understanding the PMC E-File Consolidated Template

Deduction Codes and Deduction Amounts

Deduction Code 2	Deduction Amt 2	Deduction Code 3	Deduction Amt 3	Deduction Code 4	Deduction Amt 4

- Use the remainder of these fields to account for any additional deductions.

Understanding the PMC E-File Consolidated Template



Accounting Credit

- A credit given to timely filers.
- Not all business classifications are eligible for the credit.
- Find the applicable credit rate by viewing the last two columns of the Tax Rate Table available on AZDOR.gov.
- To find credit amount to enter here, take the net taxable amount and multiply by the credit rate.

Return to agenda

Split Rate Calculations for Quarterly and Annual Filers

Split Rate Calculations for Quarterly and Annual Filers

What is a split rate?

A split rate is when a city/town passes an ordinance to increase/decrease the tax rate in the middle of a quarterly or annual filing period. This requires quarterly/annual taxpayers to use two tax rates when filing returns.

Key Notes:

- Quarterly/annual filers may encounter a rate change in the middle of the filing period.
- Rate change will need to be accounted for during the PMC Bulk Filing Process.
- Split rates DO NOT apply to monthly filers.

Split Rate Calculations for Quarterly and Annual Filers

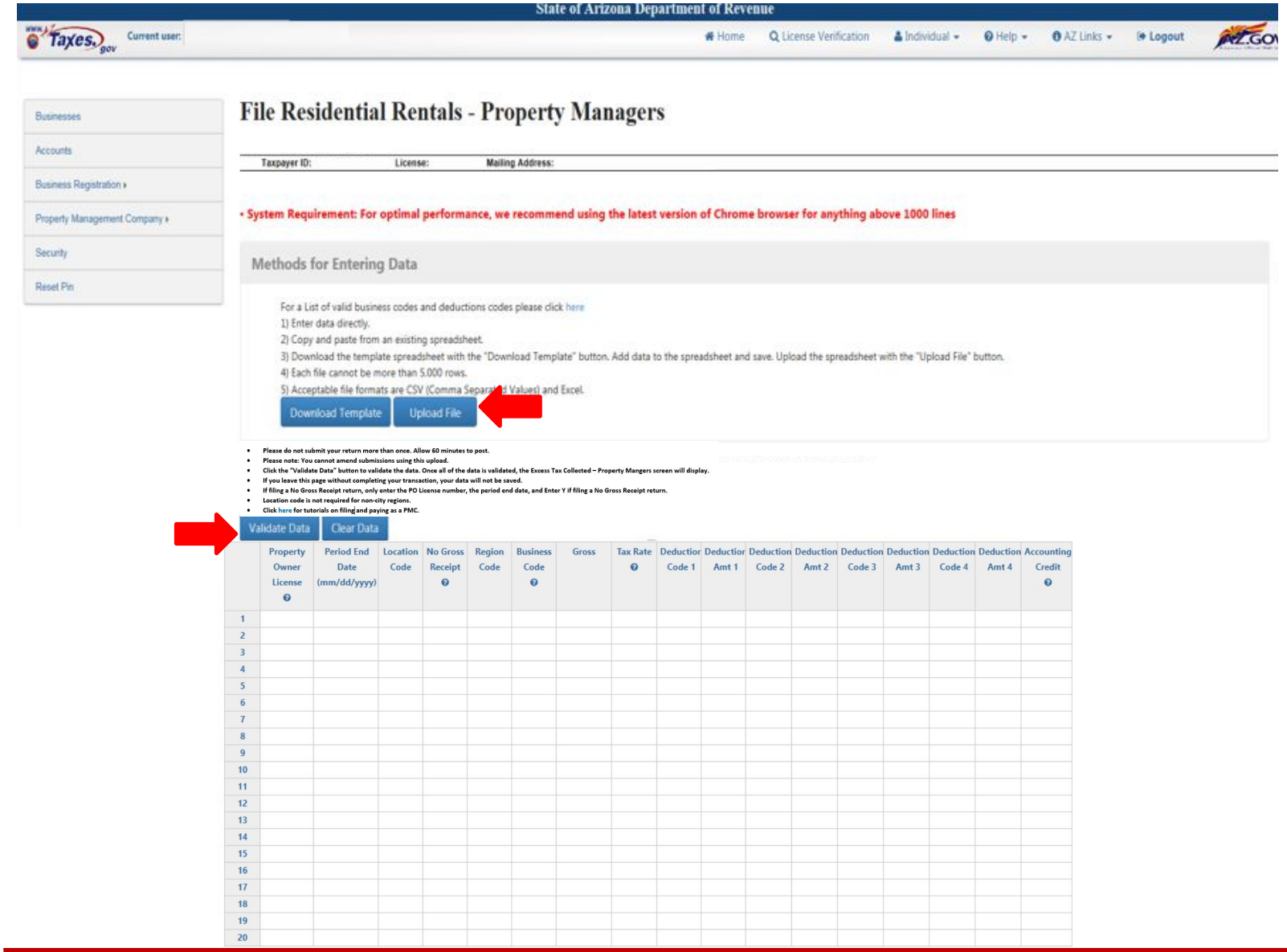
	Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	No Gross Receipt	Region Code	Business Code	Gross	Tax Rate	Deduction Code 1	Deduction Amt 1	Deduction Code 2	Deduction Amt 2	Deduction Code 3	Deduction Amt 3	Deduction Code 4	Deduction Amt 4	Accounting Credit
1																	

- Enter the original tax rate in one row for the corresponding period.
- On a separate row, enter the new/current tax rate for the remaining periods.

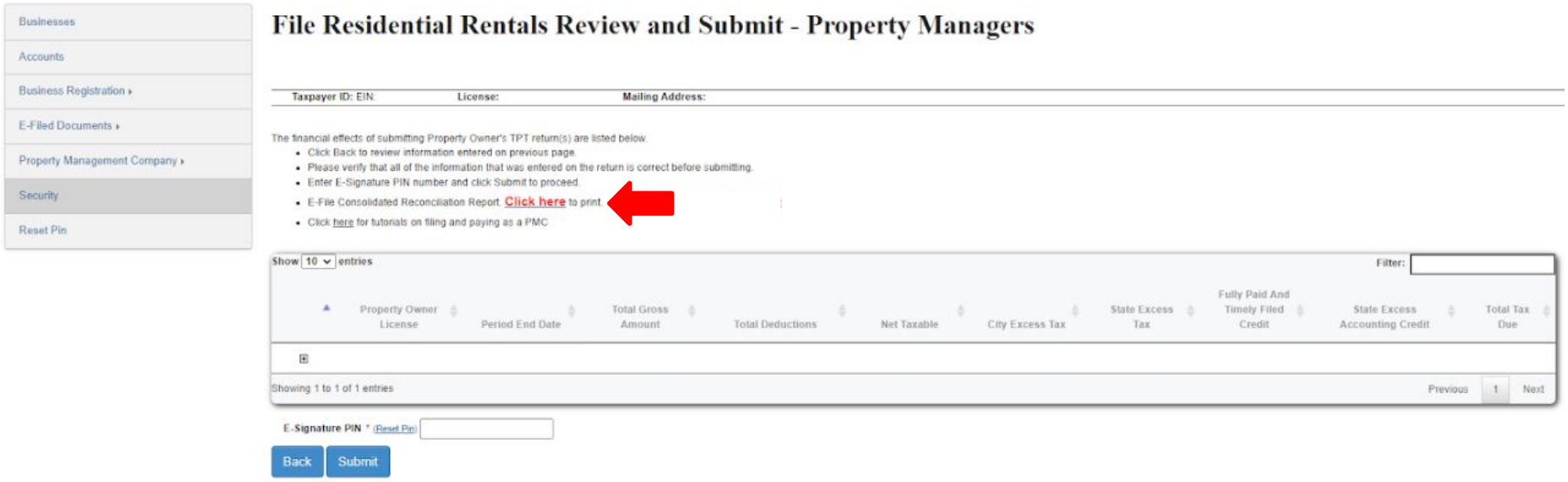
Return to agenda

Reconciliation Template

Reconciliation Template



Reconciliation Template



Reconciliation Template

TOTAL							
License	Period End Date	Net Taxable	City Excess	State Excess	State Excess Credit	AccountingCredit	Tax Amount Due
12345678	12/31/2022	$ 132.00	$ 2.00	$ 12.00	$ 0.34	$ 1.00	$ 144.66
12345678	11/30/2022	$ 891.00	$ 3.00	$ 12.00	$ 0.21	$ 5.00	$ 900.79
87654321	09/31/2022	$ 34.00	$ 4.00	$ 54.00	$ 0.31	$ 6.00	$ 85.69

At the top of the page, there will be a "TOTAL" section containing the following columns:

- License - 8 digits
- Period End Date - mm/dd/yyyy format = PMC keyed value
- Net Taxable = Sum/total of line items tax due
- City Excess = PMC keyed value
- State Excess = PMC keyed value
- State Excess Credit - Rate x state excess - rounded to two decimal points using the standard rounding rules (0.00)
- Accounting Credit = Sum/total of state line items of Accounting Credit(s)
- Tax Amount Due = Sum/total of net taxable + city excess + state excess - (state excess credit + accounting credit)

Reconciliation Template

Following the Total section, there will be a detailed breakdown of what is being submitted.

Property Owner License	Period End Date (mm/dd/yyyy)	Location Code	Location Address		No Gross Receipt
00000001	12/31/2022	1	1233 Your Street	Anytown AZ 01234	N
00000001	11/30/2022	2	1234 Your Street	Anytown AZ 01234	N
00000001	11/30/2022	3	1234 Your Street	Anytown AZ 01234	N
00000021	09/31/2022	4	4321 Your Street	Anytown AZ 01234	N

Region Code	Business Code	Gross	Tax Rate	Deduction Code 1	Deduction Amount 1	Accounting Credit	Line Item Tax Due
AT	45	$1,000.00	1.5		$ -	$ -	$ 15.00
AT	45	$1,000.00	1.5	551	$ 2.00	$ 2.00	$ 12.97
AT	45	$1,000.00	1.5		$ -	$ 3.00	$ 12.00
AT	45	$1,000.00	1.5		$ -	$ -	$ 15.00

Paying on Behalf of Property Owners Using AZTaxes.gov

Key Notes for Paying Liabilities:

- Paying a TPT liability is a separate process than filing a return. Both are required to be considered in compliance.

- To ensure payments are applied efficiently and effectively, please file and pay electronically so that payments are not separated from returns.

AZTaxes.gov Payment Due Date:

- The due date for TPT tax payments is the last business day of the month if you are electing to file and pay electronically.
- Must be completed before 5:00 p.m. MST the business day prior to the due date in order for your payment to settle the next business day.
- The settlement date is the date the money is debited from the provided bank account and credited to the Department of Revenue account.

Holidays or Weekends

When the due date falls on a weekend or Arizona holiday, the payment will be due the next business day.

Paying on Behalf of Your Property Owner Using AZTaxes.gov

Key Notes for Paying by Check on AZTaxes.gov:

- Ensure Automated Clearing House (ACH) debit block is removed for the bank account provided in order to avoid payment rejection.
- The Department's company ID number is 4866004791.
- Please know charges will apply for payments unauthorized by the banking institution. By submitting this payment, the taxpayer acknowledges that ADOR has been authorized to debit the account and accepts responsibility for any resulting fees.
- ADOR technology permits the use of electronic check, therefore, when making a payment for all licenses in one lump sum, the debit from the account will appear as individual debit transactions.
- ADOR cannot store bank account information via AZTaxes.gov.

Paying on Behalf of Your Property Owner Using AZTaxes.gov

File Residential Rentals Confirmation Page - Property Managers

Taxpayer ID: **License:** **Mailing Address:**

- To make payment at this time, please click the Make Payment button.
- To make payment later, click the Pay Outstanding Liabilities option on the left menu.

Show 5 entries Search:

Property Owner License	Period End Date	Total Tax Due	Confirmation #
[PO License Number]	[Period End Date]	[Total Tax Due]	[Confirmation Number]
[PO License Number]	[Period End Date]	[Total Tax Due]	[Confirmation Number]
[PO License Number]	[Period End Date]	[Total Tax Due]	[Confirmation Number]
[PO License Number]	[Period End Date]	[Total Tax Due]	[Confirmation Number]

Showing 1 to 4 of 4 entries Previous 1 Next

Make a Payment

- The Return(s) has been electronically filed. To view the filing history, click the "Filing History" link on the Account Maintenance Page.
- Should you have questions concerning this transaction, please Contact Us.

Paying on Behalf of Your Property Owner Using AZTaxes.gov

PMC Payments

Taxpayer ID: EIN: **License:** **Mailing Address:**

- Enter the amount you would like to pay in the Payment column.
- Enter at least one payment amount to make a payment.
- Click the Continue button to proceed with your payment.

DUE DATE FOR TPT TAX PAYMENTS IS THE LAST BUSINESS DAY OF THE MONTH IF YOU ARE ELECTING TO FILE AND PAY ELECTRONICALLY.

You are about to make payment. This is separate from filing. A return is still required by the filing due date.

E-Check: Payments made on AZTaxes must be completed before 5:00pm Mountain Standard Time (MST) the Arizona business day prior to the due date, in order for your payment to settle the next business day. The settlement date is the date the money is debited from your bank account and credited to the Department of Revenue account.

Holidays or Weekends
When the due date falls on a weekend or Arizona holiday, the payment will be due the next Arizona business day.
Please enter the following information to create a one-time payment, withdrawn on the date indicated.

Bank Routing Number	Bank Account Number	Bank Account Type	Settlement Date
Enter Bank Routing Number	Enter Bank Account Number	Choose Account Type	Enter Settlement Date

☐ **Use this Bank Account to make TPT payment for all the returns listed below.**

Show 10 entries Search:

Property Owner License	Period End Date	Total Tax Due	Payment Amount	Bank Routing Number	Bank Account Number	Bank Account Type	Settlement Date
[PO License Number]	[Period End Date]	[Total Amount Due]					
[PO License Number]	[Period End Date]	[Total Amount Due]					

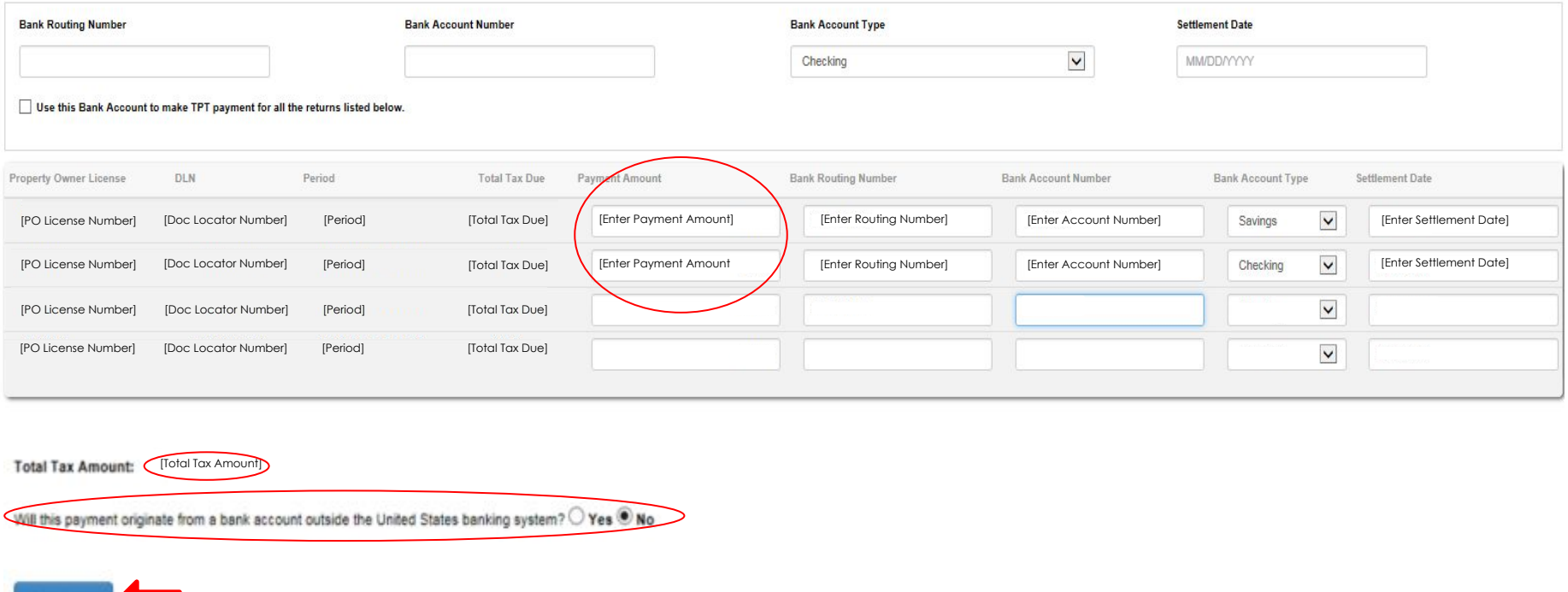
Showing 1 to 2 of 2 entries Previous 1 Next

Total Tax Amount: [Total Amount Due]

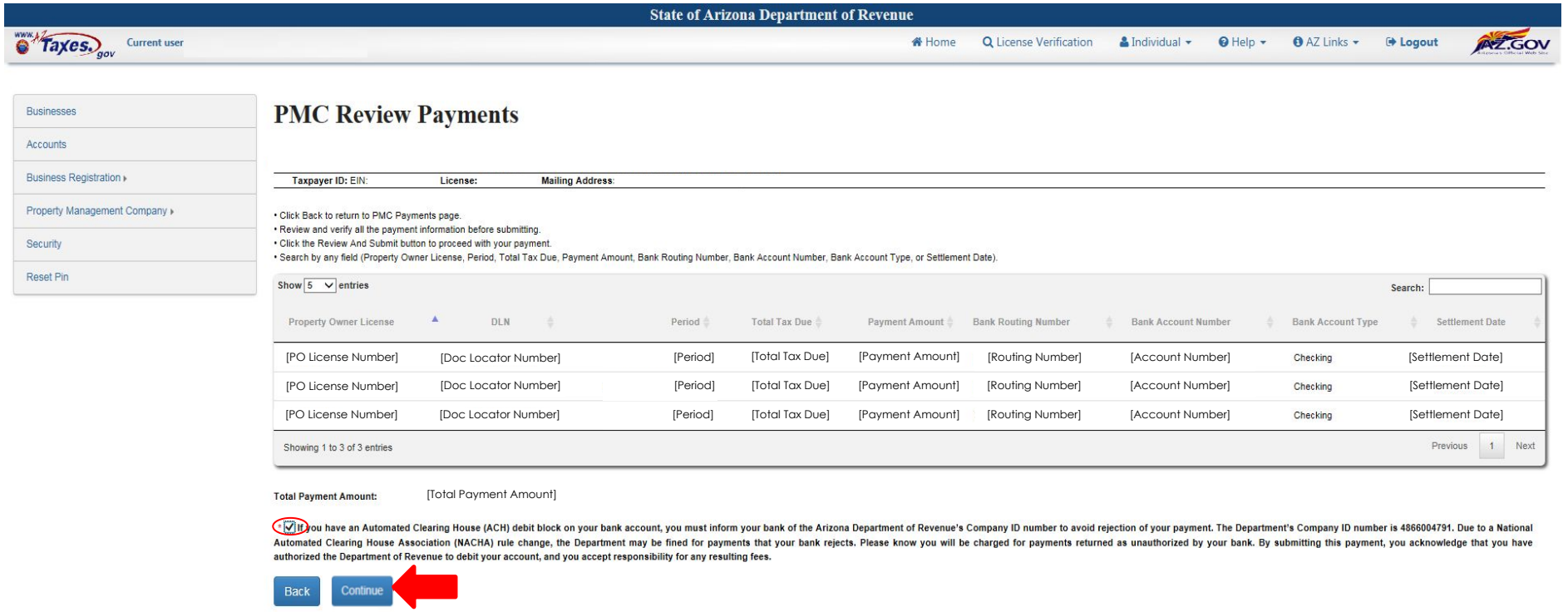
Will this payment originate from a bank account outside the United States banking system? ○ **Yes** ◉ **No**

Continue

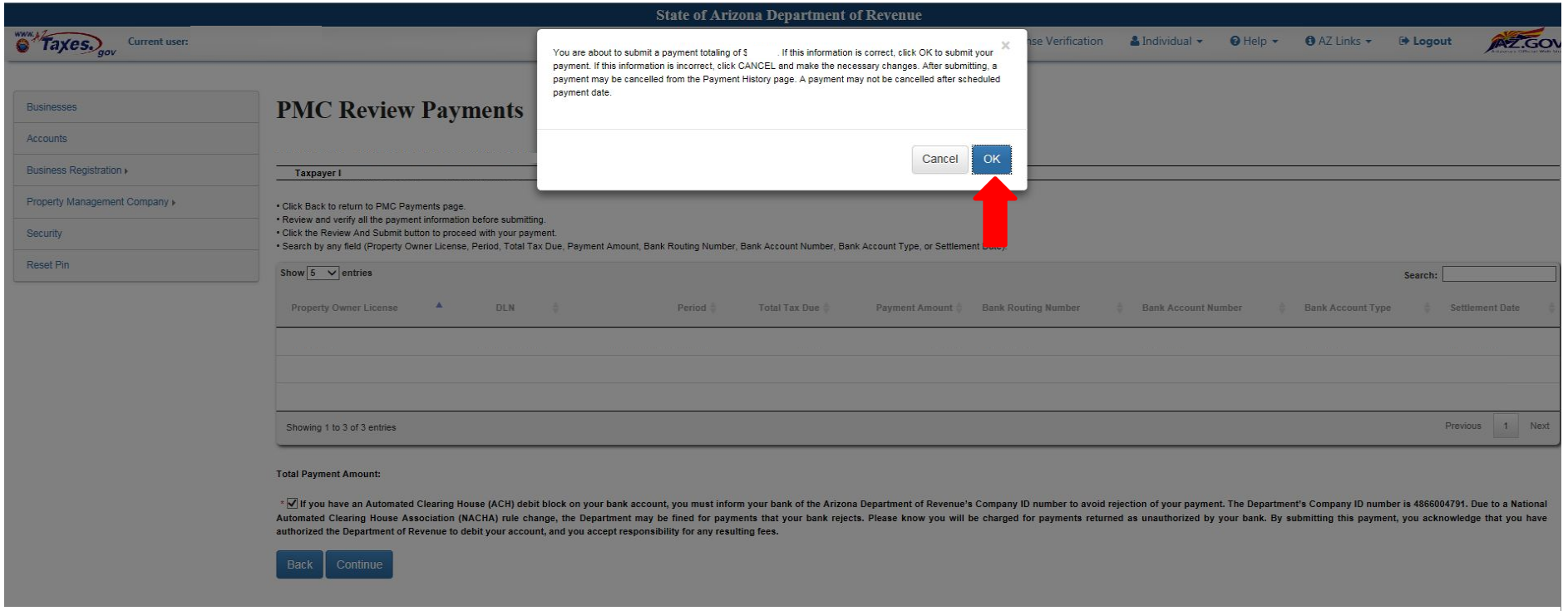
Paying on Behalf of Your Property Owner Using AZTaxes.gov



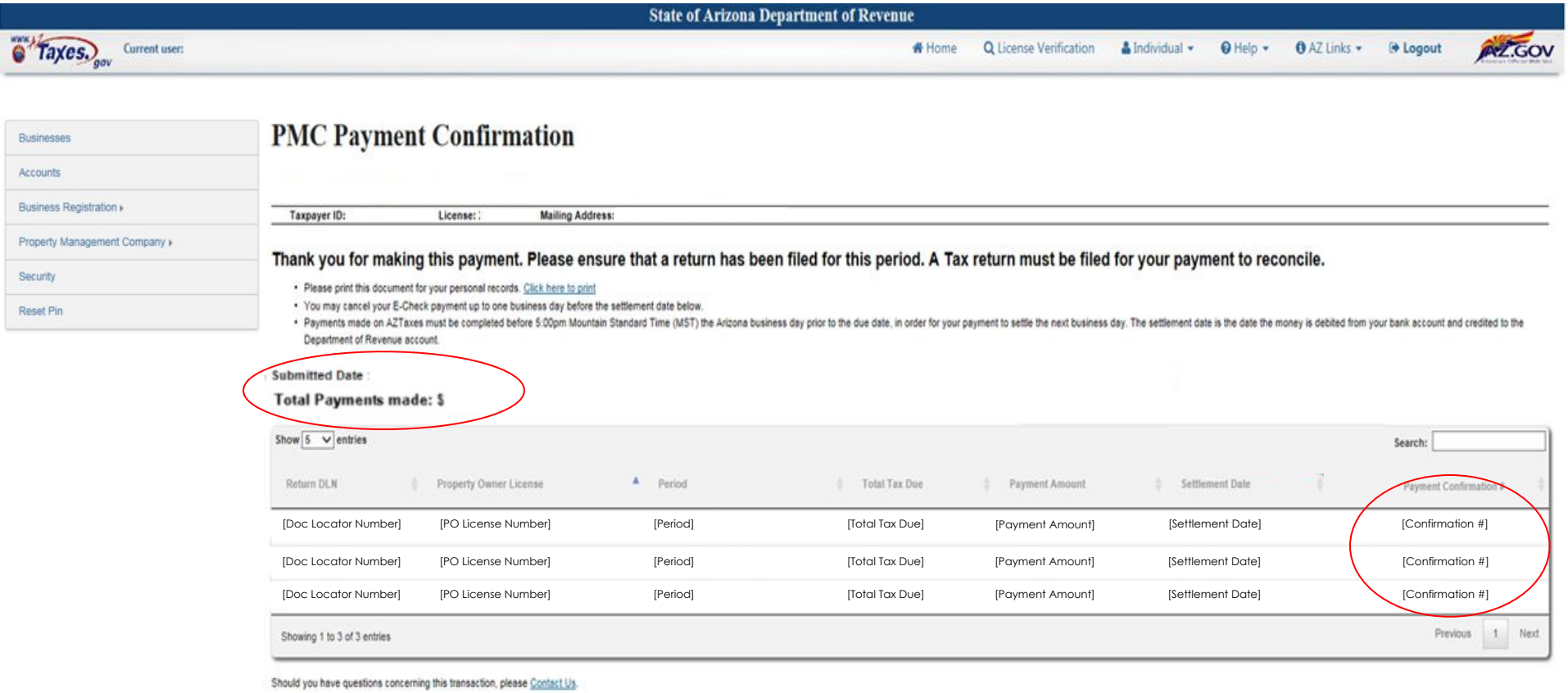
Paying on Behalf of Your Property Owner Using AZTaxes.gov



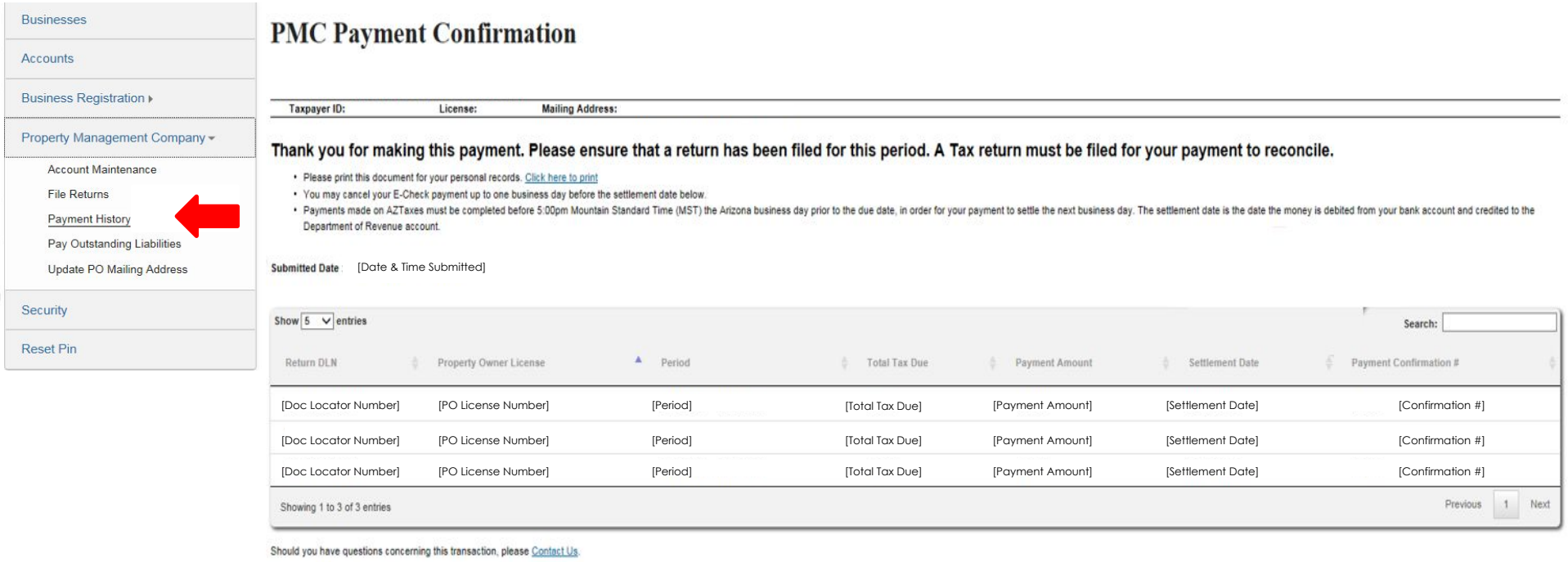
Paying on Behalf of Your Property Owner Using AZTaxes.gov



Paying on Behalf of Your Property Owner Using AZTaxes.gov



Paying on Behalf of Your Property Owner Using AZTaxes.gov



Paying on Behalf of Your Property Owner Using AZTaxes.gov

Taxpayer ID: **Primary Address:**

• Below is a listing of all payments made on AZTaxes.gov.
Any unprocessed payments can be cancelled before 5pm(MST) on the business day prior to the requested scheduled payment date you previously submitted. Once a payment has processed, it cannot be cancelled. For any additional questions, please contact Customer Care at (602) 255-3381

Show 5 entries Search:

Confirmation #	Payment Locator #	Payment Date	Payment Method	Amount	Status	Cancel
[Confirmation #]	[Payment Locator #]	[Payment Date]	[Payment Method]	[Amount]	Processed	
[Confirmation #]	[Payment Locator #]	[Payment Date]	[Payment Method]	[Amount]	Processed	
[Confirmation #]	[Payment Locator #]	[Payment Date]	[Payment Method]	[Amount]	Processed	
[Confirmation #]	[Payment Locator #]	[Payment Date]	[Payment Method]	[Amount]	Processed	

Previous 1 Next

Cancel Selected Payments

Paying on Behalf of Your Property Owner Using AZTaxes.gov

PMC Payment History

Taxpayer ID: EIN: **Primary Address:**

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Show 5 entries Search:

Confirmation #	Payment Locator #	Payment Date	Payment Method	Amount	Status	Cancel
[Confirmation #]	[Payment Locator #]	[Payment Date]	[Payment Method]	[Amount]	Processing	

Account	Period Dates	Amount	Bank Account	Creation Date
TPT License: [TPT License #]	[Period Dates]	[Payment Amt]	[Last 4 Digits of Bank Account #]	[Payment Creation Date]

Paying on Behalf of Property Owners by Paper Check

Paying on Behalf of Property Owners by Paper Check

DO's

- One check for each property owner license. Add license number in check memo.
- Include the payment period in the check memo.
  - By month/quarter/annual periods only.
- Checks must be written for one period only.

DON'T's

- One check for all properties with a list.
  - ADOR must manually process these payments and make individual transfers for each property owner. This creates delays in processing.
- Checks written out for county/city/location amounts.
- Single checks written for multiple periods, i.e. Jan & Feb or Nov. to Jan.
- Checks endorsed to your Property Management License.

Paying on Behalf of Property Owners by Paper Check

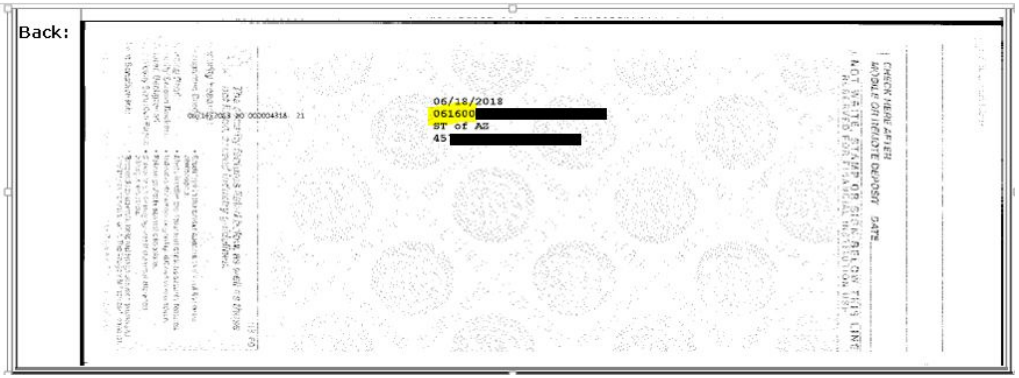
Do not write checks for your PMC license.

- Writing checks with your property management license will create delays in processing.
- Returns/payments cannot be posted to property management licenses.
- Your property owners' accounts may go unpaid if there is no information as to which property owner licenses need to be paid.

Paying on Behalf of Property Owners by Paper Check

If payment issues arise:

- Verify that the check has been cashed with your bank.
- If yes, obtain an image of the front and back of the check, including a trace number.



Paying on Behalf of Property Owners by Paper Check

- Send correspondence to the Department:
  - Include:
    - Total amount of the check
    - License number
    - Period

Arizona Department of Revenue
Attn: Error Resolution-Locate Payment
PO Box 29216
1600 W. Monroe
Phoenix, Arizona 85038

Paying on Behalf of Property Owners by Paper Check

To ensure your payments are applied efficiently and effectively, the Department strongly encourages PMCs to file and pay electronically so that payments are not separated from returns.

PLEASE NOTE: When mailed to the Department, payments are coming into a payment processing center and correspondence is not read or processed.

Send correspondence separately to:
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038

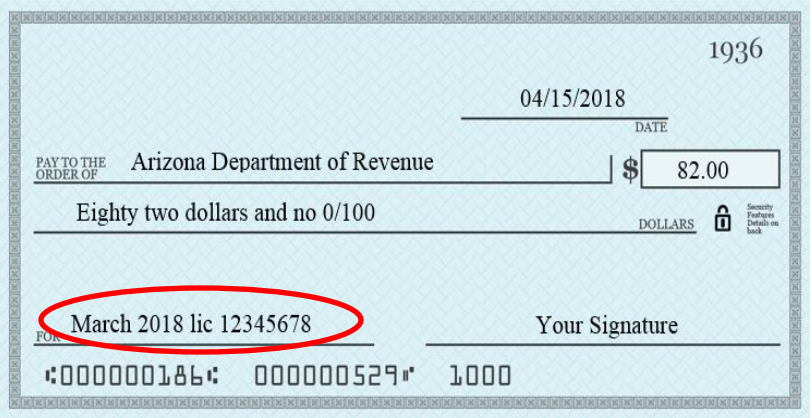
Paying on Behalf of Property Owners by Paper Check

What to include on a check:

Individual property owner license number

Filing frequency and period

- Filing frequency can be monthly/quarterly/annually



Monthly Filers example:

- License: 12345678 – This cannot be your PMC Registration license
- Period: 8/1/2018-08/31/2018

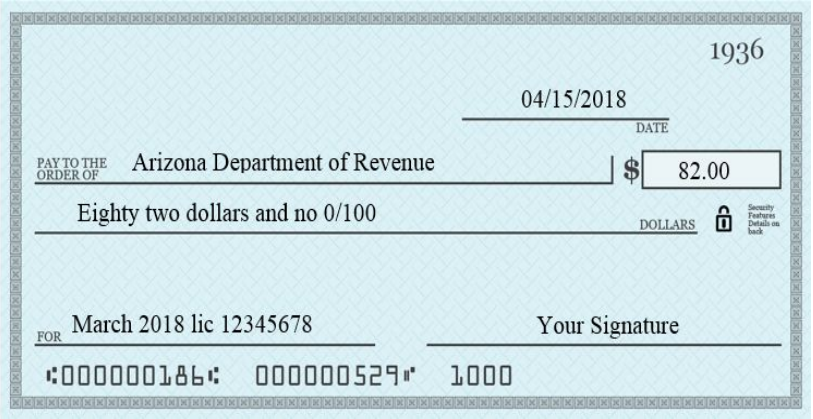
Paying on Behalf of Property Owners by Paper Check

Quarterly filer example

- 1st Quarter: Jan.-Mar. (due in April)
- 2nd Quarter: Apr.-June (due in July)
- 3rd Quarter: July-Sept. (due in Oct.)
- 4th Quarter: Oct.- Dec. (due in Jan.)

- Checks and returns are remitted in the month following the quarter end.

- Submitting monthly payments/returns on a quarterly account will create processing delays.



Example shows a 1st Quarter payment

Congratulations!

You have successfully completed Paying on Behalf of Your Property Owner by Check.

Resources

Visit AZTaxes.gov:
- Enroll to File & Pay
- Verify a TPT License
- Due Date Calendar
- Logging to AZTaxes Account
- Arizona Tax Rate Look-Up

Visit AZDOR.gov:
- Starting a new business
- Publications
- Forms
- Tax Rate Tables
- Unclaimed Property

For specific questions on taxability, please contact AskTaxPolicy@azdor.gov.

Ensure to include a contact phone number in your email.

Return to agenda

If you are interested in other workshops or would like to request a speaker, please visit:

www.azdor.gov/taxpayer-education