Worksheet C

SALE OF MOTOR VEHICLE TO NONRESIDENT UNDER A.R.S. § 42-5061(U)

***Automatic* worksheet** to compute Arizona Transaction Privilege Tax (adjusted to state tax rate of nonresident), County Excise Tax, and Form TPT-1 Deductions.

NOTE: The imposition of CITY PRIVILEGE ("SALES") TAX is NOT affected by A.R.S. § 42-5061(U), and applies at the full rate. As this worksheet computes only STATE and COUNTY tax, **city tax must be computed separately.**

FOR THE FOLLOWING AUTOMATIC WORKSHEET COMPUTATION:

- **ENTER** THE NET TAXABLE SALES PRICE **HERE** →
- **SELECT** THE NONRESIDENT'S STATE FROM THE **MENU** →
- **SELECT** THE ARIZONA COUNTY FROM THE **MENU** →

The State Tax (B), County Tax (D), and the TPT-1 Tax Base Deduction (E) will be calculated. For this transaction, the TPT-1 entries are shown below.

*If from **South Carolina**, check this box:* →

1. ***SALES PRICE SUBJECT TO TAX*** ..... (A) _____ **SALES PRICE**

You may now print your completed form by clicking the Print button below.

2. ***NONRESIDENT'S STATE TAX COMPUTATION:***

(A) _____ × ____ **State Tax Rate of** _____ = (B) $0.00 **STATE TAX**

3. ***ARIZONA TAX BASE SUBJECT TO COUNTY TAX:***

(B) $0.00 **divided by AZ Tax Rate of 6.6% (.066)** = (C) $0.00 **ARIZONA TAX BASE**

4. ***ARIZONA COUNTY TAX COMPUTATION:***

(C) $0.00 × ____ **County Tax Rate of** _____ = (D) $0.00 **COUNTY TAX**

5. ***TAX BASE DEDUCTION AMOUNT (FORM TPT-1):***

(A) _____ **minus AZ Tax Base** (C) $0.00 = (E) $0.00 **TPT-1 TAX BASE DEDUCTION**

REPORTING ON FORM TPT-1:

***TOTAL* RECEIPTS:**	(A)	+	(B) $0.00	+	(D) $0.00	=	$0.00	*TO COLUMN D (BELOW)*
***TOTAL* DEDUCTIONS:**	(B) $0.00	+	(D) $0.00	+	(E) $0.00	=	$0.00	*TO COLUMN E (AND SCHEDULE A)*
***TOTAL* TAX:**			(B) $0.00	+	(D) $0.00	=	$0.00	*TO COLUMN H (BELOW)*

On **Schedule A**, use Deduction **Code 531** to report the Tax Base Deduction Amount under A.R.S. § 42-5061(U)

SCHEDULE A

Deduction Detail

(K) REGION CODE	(L) BUSINESS CLASS	(M) DEDUCTION CODE	(N) DEDUCTION AMOUNT
	17	531	$0.00
	17	551	$0.00
Total Deductions.....			$0.00

Print Form **Clear Form**

After printing this worksheet, review tax rates and calculations for accuracy.

II. TRANSACTION DETAIL *(If more reporting lines are necessary, please attach continuation pages.)*

LINE	(A) BUSINESS DESCRIPTION	(B) REGION CODE	(C) BUSINESS CLASS	(D) GROSS AMOUNT	(E) DEDUCTION AMOUNT	(F) NET TAXABLE AMOUNT	(G) TAX RATE	(H) TOTAL TAX AMOUNT	(I) ACCOUNTING CREDIT RATE
1	RETAIL		17	**$0.00**	**$0.00**	**$0.00**	**0.06600**	**$0.00**	

THE DEPARTMENT OF REVENUE IS NOT RESPONSIBLE FOR ERRONEOUS CALCULATIONS.