

# PUBLISHING

To better serve you, the Arizona Department of Revenue now offers online assistance and filing of your business taxes. To file your taxes online or to register to use the website, go to [www.aztaxes.gov](http://www.aztaxes.gov).

This publication provides general information about transaction privilege tax (TPT) on publishing. The Arizona transaction privilege tax is commonly referred to as a sales tax; however, the tax is on the privilege of doing business in Arizona and is not a true sales tax.

For complete details, refer to the Arizona Revised Statutes and the Arizona Administrative Code. In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes and the Arizona Administrative Code will prevail.

## Who Must Pay

Anyone in the business of publishing newspapers, magazines, or other publications in Arizona must pay Transaction Privilege Tax. This does not include the publishing of books, or the sale of publications by the state to encourage tourist travel.

## What Is Taxable?

The tax base for the publication classification is the total income from your business, including income from notices and subscriptions.

## What is the Tax Rate on Publishing and How Do I Pay?

The current combine state and county tax rates for publishing can be found in the *Arizona State, County and City Transaction Privilege and Other Tax Rate Tables* under Business Class Code 009. Most Arizona cities participate in the state collection program, and those taxes are reported and paid on the Transaction Privilege, Use and Severance Tax Return (Form TPT-1). Most of the larger cities license and collect privilege tax independently of the state. If you are unsure whether your city collects its own tax or if the state collects for it, check the *Arizona State, County and City Transaction Privilege and Other Tax Rate Tables*.

**NOTE:** State and county rates are combined for ease of reporting. City tax is reported separately. See Form TPT -1 instructions for details.

## Factoring Transaction Privilege Tax

When a business “factors” transaction privilege tax, it means the tax is included in the total price rather than shown as a separate charge. If you choose to factor the tax, the tax must be calculated using a factoring formula. There are many different factoring formulas depending on city taxes, county taxes or differences in allowable city tax deductions. See Arizona Transaction Privilege Tax Procedure TPP 00-1 for information about factoring.

## Common Deductions

1. Income from the sale of advertising is deductible.
2. The sale of personal property to a qualifying non-profit hospital is deductible.
3. The sale of personal property to a qualifying non-profit health care organization if the personal property is used by the organization solely to provide health and medical related educational and charitable services.

## For Additional Information, call:

Phoenix ..... (602) 255-2060  
Toll free from area codes 520 & 928 ... (800) 843-7196

## For Hearing Impaired - TDD only:

Phoenix ..... (602) 542-4021  
Toll free from area codes 520 & 928 ... (800) 397-0256

## Or Write to:

Arizona Department of Revenue  
Taxpayer Information & Assistance  
PO Box 29086  
Phoenix AZ 85038-9086

## For Related Tax Information:

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

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