

ARIZONA DEPARTMENT OF REVENUE GRANTS TAX RELIEF TO VICTIMS OF ARIZONA WILDFIRES

In response to the effects of the Doce and Yarnell Hill fires, the Arizona Department of Revenue (DOR) will grant administrative relief to taxpayers. Explaining the reason for the policy, DOR Director John Greene said dealing with the disaster is the number one priority and the goal is to alleviate any tax concerns of anyone affected by these tragedies.

This relief is granted pursuant to A.R.S. § 42-2079 which allows the director of the Arizona Department of Revenue the authority to extend any due date and suspend any penalty and interest that would accrue during the extended time when a state of emergency has been declared. DOR does not expect this policy to result in any significant lost revenue because this administrative relief only extends filing dates and waives penalties and interest; it does not in any way waive the taxes due.

A state of emergency has been declared for Yavapai County due to the Doce and Yarnell Hill fires.

For all affected taxpayers having an obligation to file a return or make a payment under Titles 42 or 43 of the Arizona Revised Statutes during the month of June, DOR will be automatically granting a 60-day extension. For those having an obligation to file or make a payment during the month of July, a 30-day extension will be granted. DOR will waive penalties and interest that would normally accrue during the extension period if the filing or payment is made during the extension period. This relief covers income taxes, transaction privilege (sales) and use taxes, luxury taxes, withholding taxes and estimated payments. Depending on the progress of the fire this extension period may be extended and additional tax returns and/or payments may be added to the list.

Please check the DOR website (www.azdor.gov) for updates. Or you may call:

Tax Assistance	
Individual/Corporate Income Taxes (602) 255-3381 In state toll-free 800-352-4090	Business Taxes (Transaction Privilege/Sales Tax, Use Tax, Withholding, etc.) (602) 255-2060 In state toll-free 800-843-7196

Taxpayers facing the expiration of the 45-day limit to appeal a business tax audit assessment or the 90-day limit to appeal an individual income tax audit assessment should send the DOR a letter stating they are requesting an extension of time to appeal their assessment because of the Doce or Yarnell Hill fires. The letter must include the taxpayer's name and identification number and must be postmarked before the time to appeal the assessment expires.

Individuals who by reasons of their employment are directly involved in fighting the fires or in providing relief to victims in areas directly affected by the fires or who are relief workers affiliated with a recognized government or philanthropic organization and who are assisting in a covered area are also eligible for the tax relief provided above.

Collection activities including liens and levies have been temporarily suspended for persons in the affected areas.

To apply for the relief set forth above taxpayers should write, “Doce Fire” or “Yarnell Hill Fire” on the top of the first page of returns and correspondence.

If you are assessed with penalty or interest for a return or payment submitted during this extension period, please write to:

Penalty Review Unit – “Arizona Fires”
Arizona Department of Revenue
1600 West Monroe
Phoenix, AZ 85007-2650