

AZTaxes Newsletter October 2012

DUE DATE for your September TPT is October 20, 2012.

For TPT Electronic File and Pay; to be considered timely received by last business day of the month you must both file and pay your TPT electronically:

- **Electronically File and Electronically Pay; you must submit both your TPT1 and your payment no later than 5:00 p.m. (Mountain Standard Time) October 30, 2012.**

For TPT Sent by Mail; to be considered timely received when mailed:

- **Your TPT1 and your payment must be postmarked no later than October 25, 2012.**

A Note to all Arizona Taxpayers

- Use www.AZTaxes.gov to check the status of your income tax refund.
- Use "Make a Payment" option to pay your income tax.

Help Us Help You by Avoiding Costly Errors

- When submitting any tax return or payment, please verify you have entered all the required account identification information and verify that the figures and information you entered are accurate.

Observed Arizona Holiday

- Our office will be closed on Monday, October 8, 2012 in observance of Columbus Day.

Limited Services Available at our East Valley Location

- Our East Valley office in Gilbert does not offer taxpayer assistance for billing or other issues. Only the Tucson and Phoenix locations offer taxpayer assistance.
- Licensing, payment services and forms are still available at our Gilbert office location.

Help Us Help You by Avoiding Costly Errors

- When submitting any tax return or payment, please verify you have entered all the required account identification information and verify that the figures and information you entered are accurate.
- Complete and accurate tax returns speed processing times, reduce processing costs and avoid the need to contact you.

Arizona Transaction Privilege Tax (TPT) License Update

Changes to TPT licenses are subject to a \$12 fee per location for the state fee and any applicable city fees. There are no fees for changes to Corporate account, Use Tax or

Withholding registrations. Changes to following items can be requested by using the **Business Account Update** form available at www.azdor.gov:

- Business name
- Mailing address
- Business location
- Additional business or rental location(s) filing consolidated reports
- Corporate officer

EFT Payments

- Registered businesses can register for ACH Debit to make EFT payments.
- After you log in and select your business account, select “Business Registration” then “ACH Debit” and follow the easy directions.

Multiple Payment Options Are Available on AZTaxes.gov

- ACH Debit, E-Check, credit card and Visa or MasterCard branded debit cards.

Payment Arrangements

- To make payments over a period of time, contact the Office Collections Section in Phoenix at (602) 542-5551 or Tucson at (520) 628-6442. Any Revenue Officer will be able to assist you.
- Information is also available at www.azdor.gov/Collections/PaymentArrangement

For Retailers of Cigarettes or Roll Your Own Tobacco:

Effective August 18, 2003, Laws 2003, ch. 239 (SB1310) established A.R.S. §44-7111, which prohibits the sale of all cigarettes (including roll-your-own tobacco) in Arizona not listed in the Cigarette Directory maintained by the Arizona Attorney General’s Office. It is unlawful for any person to affix a stamp to a cigarette package, or sell or possess for sale, cigarettes of a manufacturer or brand family not included in the directory. The Cigarette Directory is found on the Arizona Attorney General’s website (<http://www.azag.gov/consumer/Tobacco/Directory.html>).

City Tax Rate Changes Effective September 2012

Wickenburg - Effective September 1, 2012

On May 21, 2012, the Mayor and Council of the Town Wickenburg passed Ordinance Number 1107. Ordinance 1107 relating to the privilege license tax; amended the town tax code by changing Section 9A-460 Retail Sales. Providing penalties for the violation thereof; providing for severability, and designating an effective date of September 1, 2012 and making a provision for existing contracts. Ordinance 1107 amends Section 9A-460 to:

Impose a **one and sixty nine hundredths percent (1.69%)** rate on sales or purchases of tangible personal property sold at retail exceeding \$5,000 per item. This change affects business classification **(WB 004)**.

The increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of September 1, 2012. Pre-existing contracts should be reported under the Retail Contracts Single Item over \$10,000 (Prior to September 1, 2012) Classification **(WB 007)** and is taxed at the rate of **one and nineteen hundredths percent (1.19%)**.

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Buckeye - Effective October 1, 2012

On June 4, 2012, the Town Council of the Town of Buckeye passed Ordinance Number 31-12. With the exception of the transaction privilege tax levied on Rental Occupancy and on Rental, Leasing and Licensing for Use of Real Property, the Town desires to make permanent the transaction privilege tax increase currently set to sunset on June 30, 2014.

Ordinance Number 31-12 decreases the tax rate for Rental Occupancy and sets the rate at **two percent (2.0%)**. This creates business classification of **(BE 006)**.

Ordinance Number 31-12 also decreases the tax rate for Rental, Leasing and Licensing for Use of Real Property and sets the rate at **two percent (2.0%)**. This creates business classification **(BE 013)**.

CITY OF WILLIAMS REVISES TAX RATE

The City of Williams adopted Ordinance 929 on July 26th, 2012, increasing the retail sales tax and eliminating the tax on food for home consumption. The City posted with insufficient notice of the proposed tax changes on its website as required by A.R.S. 9-499.15. The proposed changes are invalid and have been rescinded by the Mayor and City Council of Williams on September 25, 2012

The tax on Food for Home Consumption has been restored and will be reported using business class **(WL 002)** with a rate of **two percent (2.0%)**. Retail will continue to be reported under the privilege tax classification **(WL 000)**, with a rate of **three percent (3.0%)**