

AZTaxes Newsletter March 2014

Transaction Privilege and Use Tax (TPT) is always due on the 20th of the month.

For TPT Electronic File and Pay

- **FEBRUARY 2014 TPT-1 and Payment;** to be considered timely received by the last business day of the month, you must submit electronically **both** your TPT-1 and your payment, no later than 5:00pm (Mountain Standard Time) Thursday, March 27, 2014.

For TPT Sent by Mail

- **FEBRUARY 2014 TPT-1 and Payment;** to be considered timely received when mailed, your TPT-1 and your payment, must be postmarked no later than Tuesday, March 25, 2014.

TAX INFORMATION AND ALERTS

2013 LEGISLATIVE SUMMARIES

You can go online at www.azdor.gov and under the category News and Announcements, click on the link for 2013 Legislative Summaries. The document contains summaries of 2013 Arizona legislation from the Fifty First Legislature – First Regular Session and First Special Session.

MODEL CITY TAX CODE

Go online at <http://modelcitytaxcode.az.gov/> to find information about City Tax Code, recent and proposed changes to the Model City Tax Code and City Tax Rates.

CITY OF CAREFREE

Effective MARCH 1, 2014

On December 3, 2013, the Mayor and the Town Council of the Town of Carefree passed Ordinance Number 2013-05. Ordinance 2013-05 relating to the Use Tax; amended the Town Code by creating Article VI, Use Tax. Resolution 2013-08 makes public the Ordinance and establishes a rate of **three percent (3%)**.

The effective date outlined in Ordinance 2013-05 has been changed to March 1, 2014 to allow suitable time for notification and administration of the Use tax.

Ordinance 2013-05 creates the Business Classification Class (**CA 002**) for reporting the Use Tax and establishes the rate of **three percent (3%)**.

CITY OF FLAGSTAFF

Effective FEBRUARY 6, 2014

On January 7, 2014, the Mayor and the City Council of the City of Flagstaff passed Ordinance Number 2013-26. Ordinance 2013-26 amends Section 580 of the City Code to clarify that violation of said Code is punishable as a class one misdemeanor.

With this amendment, the criminal penalty will be shown as a class one misdemeanor on the City of Flagstaff profile page in the official version of the Model City Tax Code, effective February 6, 2014.

CITY OF ELOY

Effective July 1, 2014

On January 27, 2014, the Mayor and the City Council of the City of Eloy passed Ordinance Number 14-824. Ordinance 14-824 amends Section 16-462 of the city tax code and decreases the rate of taxation on food for home consumption from three percent (3%) to zero percent (0%).

Ordinance 14-824 designates an effective date of July 1, 2014.

East Valley Office Changes

Customer services at our East Valley Office will be relocating to the vicinity of the US 60 and Mesa Drive on or around May 1, 2014. Actual opening date, when determined, will be posted to our website along with the location address, directions and map. Customer services that will be available at the new location include:

- Making payments
- Licensing a new business
- Registering for employer withholding taxes
- Updating your business account information
- Dropping off your completed tax return(s)
- Dropping off requested document(s)

Along with this transition our Audit staff formerly housed in the East Valley, will move to the main Phoenix office on March 27, 2014. Our main Phoenix office is located at:

1600 W. Monroe
Phoenix, AZ 85007

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.

Payment and Refund Status Options Are Available on AZTaxes.gov

- ACH Debit, E-Check, credit card and Visa or MasterCard branded debit cards
- Use www.AZTaxes.gov to check the status of your income tax refund
- Use “Make a Payment” option to pay your income tax

Office Locations/Drop Boxes

In a hurry? You can drop off your tax return and/or payment by using our drop box located inside just as you pass through the entrance doors. Office hours are Monday through Friday, 8:00am to 5:00pm and our locations are:

- Phoenix – 1600 W. Monroe St.
- Gilbert – 275 E. Germann Rd. Bldg. 2 Ste. 180
- Tucson – 400 W. Congress

Electronic Payment Settlement Date

In order for your electronic payment to be received timely, your electronic transaction must be submitted in advance of the cutoff time and due date:

- ACH Debit or E-Check; payments made on AZTaxes must be submitted 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.
- Credit Cards; payments submitted before 5:00pm (MST) will be credited to your Department of Revenue account on the same day. Same day only applies to

credit card payments.

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

Individual Income Tax

- The fastest way to get your income tax refund is to electronically file your tax return and request a direct deposit.
- Eligible individuals may qualify for tax credits. To determine if you are eligible for any federal tax credits, visit the Internal Revenue Service (IRS) website at www.irs.gov. For Arizona tax credits, resident taxpayers should review Tax Credits topic at www.azdor.gov or review the Credits section of the Individual tax Forms.
- Check on status of your income tax refund or pay your taxes using the **Where's My Refund** and **Make a Payment** features available on our website at www.AZTaxes.gov.
- Tax return and refund processing times may vary from year-to-year, but we make every effort to keep them down to a minimum. An electronically filed tax return can take as little as two weeks or as long as six weeks to complete processing. A paper filed tax return can take up to twelve weeks to process. For a refund to be direct deposited or mailed, it may take up to an additional seven days from the date the tax return completed processing.
- Learn more about **Arizona Free File Alliance** by selecting the E-Services tab for Individuals on our website at www.azdor.gov. This program provides opportunities for eligible taxpayers to file their federal and Arizona income tax returns electronically at no cost.
- Deadline for filing your 2013 income tax return is Tuesday, **April 15, 2014**.
- VITA (Volunteer Income Tax Assistance) and AARP (American Association of Retired Persons) offer free tax preparation assistance to those who qualify. More information is available at www.211arizona.org and www.aztax-aide.org.
- Use this link <http://www.azdor.gov/About/FAQs.aspx> to look for answers to Frequently Asked Questions (FAQ).