

URGENT

STATE OF ARIZONA
Department of Revenue



Douglas A. Ducey
Governor

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Director

ARIZONA LUXURY TAX NOTICE
LTN 15-1

Electronic Filing and Payment Requirement
for Tobacco Distributors Effective July 1, 2015

March 23, 2015

Beginning July 1, 2015, Arizona Revised Statutes ("A.R.S.") § [42-3053](#) requires licensed tobacco distributors to submit all required reports and returns and remit payment of taxes through an electronic filing system established by the Arizona Department of Revenue ("Department").

All monthly distributor filings required to be submitted to the Department on or before July 20, 2015, and every month thereafter, must be submitted electronically. After July 1, 2015, the Department will no longer accept paper tobacco reports and returns. Failure to electronically file the required report and remit tax by the statutory deadline will result in the assessment of penalties and interest on any unpaid tax due.

All persons required to file reports with the Department pursuant to the federal [Prevent All Cigarette Trafficking \("PACT"\) Act](#) and A.R.S. § [42-3211\(B\)](#) may also do so electronically through the system established by the Department.

The Department will also be accepting and processing License Applications for Distributors of Tobacco Products, Applications for Registration to Sell Tobacco Products – Tax Free or Reduced Rates and Revenue Stamp Transactions via the electronic system.

The Department is currently in the process of developing the electronic filing system that will be available online by July 1, 2015. Information regarding the electronic filing system, training materials, and instructions on how to comply with the electronic filing requirement will be provided on the Department's website at <http://www.azdor.gov/TobaccoEFileProgram.aspx>. There, you will also find information on how best to prepare for the transition from paper to electronic filing. It is important to check this website frequently, as new information will be posted often.

If you have any questions regarding this notice or the electronic filing requirement, please feel free to contact the Luxury Tax Unit at (602) 716-7808.