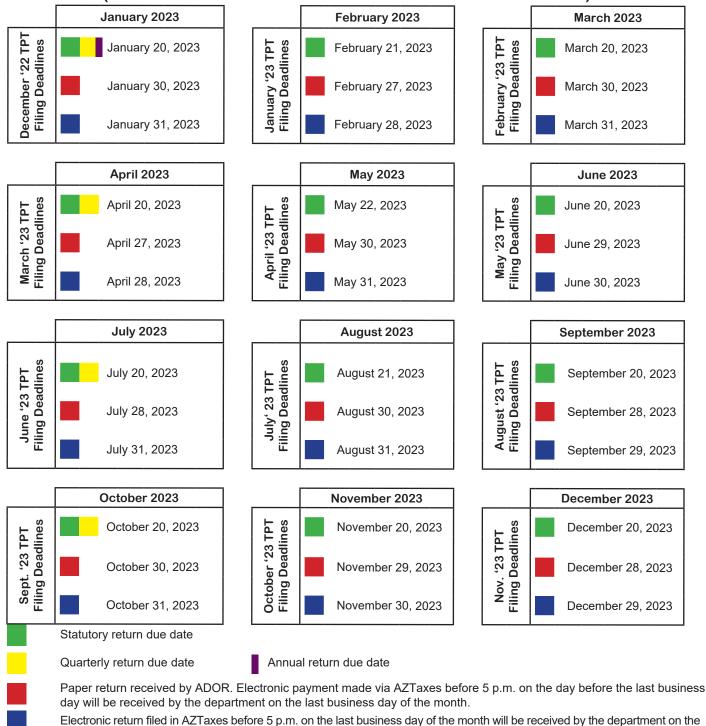


## ARIZONA DEPARTMENT OF REVENUE 2023 TPT FILING & PAYMENT DUE DATES

(A TPT Return Must be Filed Even if No Taxes Are Due)



The electronic due date for TPT returns is dependent on the return AND payment being timely and filed electronically. Paper returns and payments are timely when ADOR receives the item, not by postmark date. Allot for delivery time.

last business day of the month.