



2017 Tax Rates for Quilt, Craft & Sewing Festival (subject to change / please verify prior to show start)

Phoenix, Arizona Sales Tax Rate (as of Dec. 5, 2016)

Combined Sales Tax Rate **8.6%**

Jurisdiction Breakdown:

Arizona:5.6%

Maricopa County:0.7%

Phoenix:2.3%

Contact info with any tax or license related questions:

City of Phoenix:

Silvia Diaz at 602-534-2214 / email: silvia.diaz@phoenix.gov

State of Arizona:

Dolores Cedillos at 602-716-6108 / email: dcedillos@azdor.gov



IMPORTANT CHANGES UNDERWAY: TRANSITION TO CENTRALIZED LICENSING AND REPORTING FOR TRANSACTION PRIVILEGE TAXES

The State of Arizona and its Cities and Towns continue to work together to achieve the goal of simplifying the manner in which taxpayers report and pay their Transaction Privilege Tax (TPT) through the centralization of licensing and reporting of TPT liabilities for all cities and towns with the Arizona Department of Revenue (ADOR). The City of Phoenix is committed to ensuring that taxpayers experience a smooth transition in licensing, filing and reporting Transaction Privilege Tax (TPT) liabilities due to Phoenix with the Arizona Department of Revenue. In coordination with ADOR, the City of Phoenix is encouraging the transition for businesses currently reporting to Phoenix for their business activity **ahead** of the anticipated State deadline, which is expected to be later this year.

In order to ensure that your business activity is reported accurately and completely at ADOR, you may begin filing and reporting your Transaction Privilege Tax liability due to the City of Phoenix with the Arizona Department of Revenue by taking the following steps:

1. Register your Phoenix location with the Arizona Department of Revenue electronically as instructed in the State's tutorial videos titled "AZTaxes.gov-New User Registration", "AZTaxes.gov-Registering for AZTaxes", and "AZTaxes.gov-Licensing Your Business with the Arizona Department of Revenue"
(<https://www.azdor.gov/TaxpayerEducation/Tutorials.aspx>).
2. If your business is already registered in the AZTaxes.gov system, add "Phoenix" as a location in the Region Code screen and the appropriate Business Codes as instructed in the State's tutorial titled "AZTaxes.gov-Step-by-Step Instructions to Completing the TPT-2 Form".
3. If your business has more than one physical location in Arizona, it is State law that you file the State's multijurisdictional TPT-2 tax return form and remit your payment online via the AZTaxes.gov website (<https://www.aztaxes.gov/Home>). The filing and payment due dates are listed in the Transaction Privilege and Use Tax Due Date Calendar located on this webpage.
4. Complete Phoenix TPT Simplification Form 2111 and return it to the City of Phoenix Tax Division as instructed at the bottom of the form. Your TPT license will be inactivated at the City of Phoenix.

Please note that outstanding TPT balances and Phoenix forms for tax periods prior to the beginning tax period City of Phoenix TPT is reported and filed with ADOR must be remitted and filed directly with the City of Phoenix.

You may visit the City of Phoenix Tax Division offices or call us at phone number (602) 262-6785, Option 4, if you would like to schedule an appointment for hands-on instruction on how to transition your licensing and reporting of Phoenix TPT liability to the State. Otherwise, ADOR offers free Taxpayer Education tutorials and this information can be obtained at the State's website accessible at <https://www.azdor.gov/TaxpayerEducation/Tutorials.aspx>.

We thank you for helping us make "TPT Simplification" a success. We are confident that these changes will make it easier for Arizona businesses to report their State, County and City TPT taxes.

Tax Collector



City of Phoenix

Finance Department
Tax Division

File and Report Transaction Privilege Tax (TPT) with the Arizona Department of Revenue (ADOR)

Please complete this form to request to file and report TPT with ADOR (one form per City license number).

| | |
|---|------------------------------|
| All boxes must be completed. Incomplete forms will NOT be processed. | |
| Phoenix TPT License Number (8 digits): | Business Name: |
| Arizona TPT Number (8 digits, no alpha): | *Location Number (3 digits): |
| Beginning Tax Period TPT Reported and Remitted to ADOR: /2016 | |
| Contact Phone Number: | Email Address: |

I understand that the city of Phoenix will no longer provide me with a TPT return form for future tax periods and I am to file and report all tax owed to the City with the Arizona Department of Revenue.

I am listed on the City account as an authorized owner or principal of the above-named business to complete this form.

Signature

Printed Name

*Instructions on how to find your ADOR Location Number on the ADOR TPT license form:

Transaction Privilege Tax (TPT) > Reporting Guide > Location Based Reporting

Location Based Reporting

The location number(s) of a business can be found on the Transaction Privilege Tax (TPT) License, the 3-digit number located on the left side below the address, as assigned by the Arizona Department of Revenue. The unique location code is used to identify the location or locations where business transactions are taking place. For this reason, businesses with more than one location must specify the location code for each unique business location when filing their TPT-2 return. The location code enables DOR to collect taxes from businesses generated in a specific region and to disperse the correct amount of revenue to the city or district from which it was collected.

In the near future, this will be necessary to properly report activity by location on Transaction Privilege, Use, and Severance Tax Returns.

Email this form to tax@phoenix.gov and type "Form 2111" in the subject line, or fax it to the Tax Division at fax number (602) 732-2769.

For questions about your statement, email us at tax@phoenix.gov. Please include the account number, Bill ID number and phone number in your email. This will help us research your request. General tax information is available at phoenix.gov/finance/plt.

| <u>Section</u> | <u>Phone</u> | <u>Hours</u> | <u>Fax</u> |
|------------------------------|------------------------|-------------------------------|--------------|
| Collections/Payment Plans | 602-262-6785, option 7 | M-F 8:00 a.m. - 5:00 p.m. MST | 602-534-4241 |
| Tax Accounting | 602-262-6785, option 6 | M-F 8:00 a.m. - 5:00 p.m. MST | 602-262-7151 |
| PLT Licensing | 602-262-6785, option 4 | M-F 8:00 a.m. - 5:00 p.m. MST | 602-262-7786 |
| Regulated Business Licensing | 602-262-4638, option 4 | M-F 8:00 a.m. - 5:00 p.m. MST | 602-495-0783 |
| Liquor Licensing | 602-262-4638, option 3 | M-F 8:00 a.m. - 5:00 p.m. MST | 602-534-9345 |
| TTY for all | 602-534-5500 | | |

Mailing Address: City of Phoenix, Finance Department
P. O. Box 29125
Phoenix, AZ 85038-9125

Overnight Mail Address: City of Phoenix Payment Center
305 W. Washington Street, First Floor
Phoenix, AZ 85003

OUTSTANDING CREDIT BALANCES

Credit balances can be applied to amounts due only on the account number printed on the credit statement. Credits may be the result of a calculation error on a previously filed tax return form. If your records do not indicate that the credit is correct, you may need to file an amended tax return or contact us.

To correct a tax return – If you need to correct (amend) a tax return form, make a copy of both sides of your previously filed tax return form and in blue or black ink, write “AMENDED RETURN” at the top of both sides. In blue or black ink, cross out the incorrect information and write in the correct information, re-sign, and re-date it. Send a letter explaining the correction, along with the amended copy of the tax return form, to Tax Accounting at the address stated above. The return can be faxed to the number above only if no payment is due. **Do not use red ink.**

Credits will be applied automatically against other balances such as license fees, delinquent taxes, penalties, or interest on the account. **Please verify the credit balance by calling Tax Accounting at (602) 262-6785, option 6, M-F 8:00 a.m. to 5:00 p.m., MST.** You may apply the verified credit to future tax periods by entering the credit amount on Line 10 when filing a tax return form and attaching the credit statement to the form.

Credits must be used within one year of the initial notice of credit and are normally not refunded if the credit can be applied against sales tax or license fees due within that period. To apply an outstanding credit, submit future tax return form(s) without payment until the credit is exhausted.

If you are not able to exhaust the credit balance within a twelve-month period, a refund of the credit amount may be requested. A refund will only be issued if the account is current (no outstanding balances due nor unfiled tax periods). To request a refund, complete the Outstanding Credit Balance Claim form below, obtain a signature from an authorized person, attach a copy of the credit statement, and mail it to Tax Accounting at the address stated above.

OUTSTANDING CREDIT BALANCE REFUND CLAIM FORM

Unsigned forms will not be processed.

Business Name _____

Today's Date _____

Mailing Address _____

Account Number _____

Amount \$ _____ Tax Period _____

Email Address _____

Phone Number _____

Signature of Taxpayer or Authorized Agent (**Required**) _____

Printed Name of Taxpayer or Authorized Agent _____

Title

Phoenix Business Code Crosswalk to State Business Code Chart

**FROM:
Phoenix**

**TO:
State (ADOR)**

| Business Code | Region Code | Business Code | Description | TPT Rate |
|---------------|-------------|---------------|---|----------------|
| 01 | PX | 018 | Advertising | 0.50% |
| 12 | PX | 012 | Amusements | 2.30% |
| 15 | PX | 015 | Contracting-Prime | 2.30% |
| 32 | PX | 016 | Contracting- Speculative Builders | 2.30% |
| 42 | PX | 037 | Contracting-Owner-Builders | 2.30% |
| 10 | PX | 010 | Job Printing | 2.30% |
| 47 | PX | 027 | Manufactured Buildings | 2.30% |
| 03 | PX | 020 | Timbering and Other Extraction | 2.30% |
| 19 | PX | 019 | Severance-Metal Mining | 0.10% |
| 09 | PX | 009 | Publication | 2.30% |
| 25 | PX | 44 | Hotels | 2.30% |
| | PX | 144 | Hotel/Motel (Additional Tax) | 3.00% |
| 18 | PX | 045 | Residential Rental, Leasing and Licensing for Use | 2.30% |
| 13 | PX | 213 | Commercial Rental, Leasing and Licensing for Use | 2.30% |
| | PX | 313 | Commercial Lease (Additional Tax) | 0.10% |
| 416 | PX | 040 | Rental Occupancy | 2.30% |
| 14 | PX | 214 | Rental, Leasing and Licensing for Use of TPP | 2.30% |
| 21 | PX | 214 | Rental, Leasing and Licensing for Use of TPP | 2.30% |
| | PX | 114 | Short-Term Motor Vehicle Rental(Additional Tax) | 2.00% |
| 11 | PX | 011 | Restaurants and Bars | 2.30% |
| 17 | PX | 017 | Retail Sales | 2.30% |
| 33 | PX | 367 | Retail Sales (Single Item Portion Over \$10,000) | 2.00% |
| | PX | 315 | MRRA | 2.30% |
| 39 | PX | 485 | Wastewater Removal Services | 2.70% |
| 30 | PX | 062 | Retail Sales for Food for Home Consumption | 0.00% |
| 06 | PX | 006 | Transporting | 2.30% |
| 04 | PX | 004 | Utilities | 2.70% |
| 20 | PX | 226 | Utilities (PHOENIX - ACTIVITY 20) | 2.70% |
| 05 | PX | 005 | Communications | 4.70% |
| 49 | PX | 049 | Jet Fuel Sales (cents per gallon) | \$0.007320/gal |
| 51 | PX | 051 | Jet Fuel Use Tax | \$0.007320/gal |
| 29, 31 | PX | 029 | Use Tax Purchases | 2.30% |
| 34, 35 | PX | 369 | Use Tax (Single Item Portion Over \$10,000) | 2.00% |
| | PX | 050 | License Fees | \$ 50.00 * |
| | PX | 350 | License Renewal Fees | \$ 50.00 * |

* License fees, including license renewal fees, are \$2 per unit up to a maximum of \$50 for Residential Rental, Leasing and Licensing for Use business activity.