



TRANSACTION PRIVILEGE TAX (TPT)

How to Determine Your Filing Frequency

Your filing frequency is determined by the amount of your total estimated annual combined Arizona, county and municipal TPT liability.

- **FILE ANNUALLY**

Less than \$2,000 estimated annual combined Arizona, county and municipal tax liability

- **FILE QUARTERLY**

\$2,000 - \$8,000 estimated annual combined Arizona, county and municipal tax liability

- **FILE MONTHLY**

More than \$8,000 estimated annual combined Arizona, county and municipal tax liability

- **SEASONAL FILING**

If you engage in business for 8 months or less during each year, you may indicate the months in which you plan to conduct business when registering.

BUSINESS ACCOUNT UPDATE FORM

If you would like to change your filing frequency, download and complete the Business Account Update form.

The form is located on the Arizona Department of Revenue website (azdor.gov) under Forms, Transaction Privilege Tax, Business Account Update.

Download the form at: https://www.azdor.gov/Portals/0/ADOR-forms/10100/10193_f.pdf

Mail the completed form to:

Arizona Department of Revenue
PO Box 29032
Phoenix, AZ 85038-9032

Your request to change your filing frequency will be completed in the next available filing period.

If you wish to change from monthly to quarterly, this change will occur for the next quarter.

If you wish to change to an annual frequency, this will occur in the year after your request.

Please continue to file accordingly.

NOTE: Currently, this function cannot be completed using AZTaxes.gov.

For example, if you complete your form in February 2017 and would like to change from monthly to:

- **Quarterly:** this change will occur for the April – June filing period.
- **Annual:** this change will occur for the 2018 filing period.