

PHONE NUMBERS:

Tax Licensing – 602-262-6785, press 4
 Tax Accounting – 602-262-6785, press 6
 Collections – 602-262-6785, press 7
 Regulatory/Liquor Licensing – 602-262-4638
 TTY – 602-534-5500 (for all)

Finance Department
 Tax Division
 P.O. Box 2005
 Phoenix, AZ 85001-2005

FAX NUMBERS:

Tax Licensing – 602-262-7151
 Tax Accounting – 602-262-7151
 Collections – 602-534-4241
 Regulatory – 602-495-0783
 Liquor – 602-534-9345

Email Addresses:

TAX@phoenix.gov for statement questions. Please include Account number, Bill ID number and phone number on emails.
PLT@phoenix.gov for general licensing questions.
TAP@phoenix.gov for general tax questions.

General tax information is available on the Internet at www.phoenix.gov/plt

EXPLANATION OF THE TAX & LICENSE STATEMENT

All payments and returns must be received before the due date. Postmarks are not proof of timely payment or filing. Failure to file any return or pay any amount due may result in additional penalties and/or interest or the expiration of your license. To direct payments to specific balances, show the amount on the appropriate line in the Amount(s) Paid area.

A. TAX RETURNS NOT FILED

A tax return must be filed for every period, whether or not tax is due. If you have no income to report, check the box on the return, sign and mail in the return. **The City may estimate the tax, interest and penalty due for unfiled returns at any time.**

If you need a tax return, call Treasury Collections at 602-262-6785, press 7, TTY 602-534-5500.

B. EXPLANATION OF TAX RETURN ERROR CODES

To correct a return – If you need to correct (amend) a return, make a copy of both sides of your copy of the tax return 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 corrected copy of the tax return to Tax Accounting at the address above. Only if no payment is due can the return be faxed to the number above. Do Not Use Red ink.

1. No deductions were itemized on the back of the return.
2. One or more deductions taken on your tax return were not valid for the reporting activity.
3. The standard 35% contracting deduction was miscalculated.
4. Excess tax was calculated by the City based on the reported income and total tax collected deduction.
5. The total of individual deductions on the back of the return doesn't match the deduction total on the front.
6. There was a mathematical error on your return.
7. The tax return was received after the last working day of the month in which it was due.
8. Taxpayer self-assessment of penalty/interest was miscalculated.
9. The account credit taken on the tax return is not available.
10. Amount owed was not paid in full.
11. Additional monthly interest was charged on tax balances due.

C. AUDIT BALANCES

If you have questions on your balance, please contact Treasury Collections at 602-262-6785, press 7, TTY 602-534-5500.

D. TAX APPLICATION AND LICENSE FEE BALANCES

In addition to the \$20.00 application fee, the license fees must be paid in full within 30 days of the business start date, after which a 50% late fee will be assessed.

Every November, the Annual Fees are billed for the next calendar year. If these annual fees are not received in full by January 31st, a 50% penalty on the entire annual fee and a \$20.00 reapplication fee will be assessed.

E. REGULATORY/LIQUOR LICENSE FEE(S) BALANCES

All license fees are due prior to the start of the licensing period. Failure to pay in full will result in penalty or cancellation. If you have any questions regarding your regulatory or liquor license or any related fees, please call License Services at 602-262-4638, TTY 602-534-5500.

F. MISCELLANEOUS FEE BALANCES

If you have questions regarding these fees, please contact Treasury Collections at 602-262-6785, press 7.

G. CREDIT BALANCES

Credit balances listed on this page can be applied to amounts due only on the account number printed on this statement. We suggest verification of the credit amount by calling 602-262-6785, press 6, TTY 602-534-5500. To apply an outstanding credit, submit future tax return(s) without payment until the credit is exhausted. If your statement shows a credit balance, you have one or more returns that had not been processed as of the date of this statement printing – see Section A above.