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**SESSION 5 DON'T FOUL OUT: STAY IN THE GAME:
WHO PAYS TRANSACTION PRIVILEGE SALES TAXES?**

Key Points

- Understanding your businesses privilege sales tax obligations
- City of Phoenix offers Free Taxpayer Seminars
- City of Phoenix & the State of Arizona offers online Etax filing
- City of Phoenix issues Privilege Sales & Use tax licenses to businesses/persons engaging in a taxable business activity. We do NOT issue general business licenses.

Additional Information

- City of Phoenix Online Etax System:
<https://www.phoenix.gov/financesite/Pages/etax.aspx>
- Arizona Department of Revenue Etax System
<https://aztaxes.gov/Home>

Useful Links

City of Phoenix Tax & Licensing website:
<https://www.phoenix.gov/finance/plt>
Arizona Department of Revenue website:
<http://www.azdor.gov/>

**City of Phoenix
Tax Audit
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