PRIVILEGE (SALES) and USE TAX RETURN

City of Peoria
Tax and License Section
8401 W. Monroe Street
Peoria, AZ 85345
Phone: (623) 773-7160
Fax: (623)773-7383
Email: salestax@peoriaAZ.gov
http://www.peoriaAZ.gov/salestax

LICENSE NO.
REPORTING PERIOD
DUE DATE

Business Name

C/O

Address

City/State/Zip

Deduction Note:

If you are claiming a deduction, be sure to write it on the second page. If your deduction code is "75-77", include a 1 or 2 word description. Failure to complete the second page may result in a denial of deductions.

NEW Tax Rates Eff. Jan 1st 2006

Utilities is 3.3%
Hotel/Motel is 5.6%
Amusements is 2.8%
Restaurant/Bar is 2.8%
All others (Retail, Contracting,etc.) are 1.8%

Please indicate any change in your account

If you have NO Gross Receipts to report, check the box and sign at the bottom. ☐

Business Description	Line	Bus. Code	Column 1 Gross Income	Column 2 (See Schedule A on back) -Total Deduction	Column 3 =Taxable Income	Column 4 x Tax Rate	Column 5 =Tax Due
	1						
	2						
	3						
	4						
	5						
	6						
	7	SUBTOTAL (Add Column 5, Line 1 through 6)					
	8	ENTER TOTAL EXCESS CITY TAX COLLECTED (Total from Schedule B on back)				Plus (+)	
	9	TOTAL TAX DUE (Add column 5, line 7 and 8)				Equals (=)	
	10a	LATE PAYMENT PENALTY (10% of total tax due)				Plus (+)	
	10b	INTEREST (please see instructions on back of form)				Plus (+)	
	10c	LATE FILING PENALTY (5% per month to maximum 15% of total tax due)				Plus (+)	
	11	ENTER TOTAL LIABILITY (Add column 5, line 9 through 10c)				Equals (=)	
	12	ENTER TOTAL CREDIT BALANCE TO BE APPLIED (From Schedule B on back)				Minus (-)	
	13	ENTER NET AMOUNT DUE (Subtract column 5, line 12 from line 11)				Equals (=)	
	14	ENTER TOTAL AMOUNT PAID					

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature | Date | Paid Preparer's Signature

Print Taxpayer's Signature | Phone # | Print Paid Preparer's Signature

A SIGNATURE IS REQUIRED TO MAKE THIS TAX RETURN VALID

Please send the original tax return with remittance in the envelope provided to the address shown above.
Please make check payable to: **CITY OF PEORIA**

050401

License # Report Period:

DUE DATE: The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any day except Friday, Saturday, Sunday or a city holiday.

POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING.

PENALTIES and INTEREST:

Line 10a Late Payment Penalty - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.

Line 10b Interest - Taxes unpaid after the delinquency date are assessed interest that cannot be waived. Beginning 10/01/05, the interest rate is the rate in effect for the Arizona Department of Revenue, and outstanding interest is compounded annually on January 1.

Line 10c Late Filing Penalty - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed. Filing your return on time, whether or not you pay the tax due, will avoid the late filing penalty.

CHECK YOUR RETURN: Check the amounts recorded by type of income for each line item as follows.

* Itemized Deductions equal the Total Deductions recorded.
* Taxable Income equals Gross Income less Total Deductions.
* Tax Due is equal to the amount obtained by applying the preprinted tax rate to the taxable income.
* Total Tax Due equals Tax Due plus any Excess Tax Collected.

FOR ASSISTANCE, CALL: City of Peoria's Customer Service Center @ (623) 773-7160 or FAX: (623) 773-7383

SCHEDULE A - INSTRUCTIONS:

Enter the deductions used in computing the city privilege (sales) and use tax. A detailed record must be kept of all deductions and exemptions. Failure to maintain proper documentation and records required by city code may result in the disallowance of these deductions and exemptions. Separate records must be maintained only when city income, deductions or exemptions are different from the State of Arizona.

Please note: Not all deductions are available to all business classifications.

NOTE: The line numbers for each column below correspond with the line numbers of the business descriptions listed on the front page.

SCHEDULE A:							
1. Total tax: collected or factored (State, county and city)	64						
2. Bad debts on which tax was paid	51						
RETAIL & PERS. PROP. RENTALS							
3. Sales for resale	54						
4. Repair, service, or installation labor	63						
5. Discounts and refunds	52						
6. Sales to qualified health care org.	65						
SALES TO U.S. GOVERNMENT							
7. By retailer (50% deductible)	56						
8. By manufacturer & repairer (100% deductible)	56						
OUT-OF-STATE SALES							
9. Sale to nonresident for use out-of-state if order received from and shipped out-of-state	55						
CONSTRUCTION CONTRACTING							
10. 35% reduction of gross receipts	70						
11. Exempt sub-contracting income	71						
12. Out-of-City Contracting	62						
OTHER DEDUCTIONS							
13. Sales of gasoline and use fuel	59						
14. Sales of exempt machinery & equip.	73						
15. Prescription drugs/prosthetics	58						
16. Other (describe) _____	75						
17. Other (describe) _____	76						
18. Other (describe) _____	77						
Total Deductions: Copy amounts to front							

SCHEDULE B						
Excess tax collected by activity						

Total allowable credit (Copy Amount to Column 5, Line 12 on front)

050402