

TRANSACTION PRIVILEGE (SALES) TAX RETURN INSTRUCTION SHEET

BELOW IS A SAMPLE OF THE NEW TRANSACTION PRIVILEGE TAX RETURN FOR YOUR FUTURE REFERENCE.

PLEASE SUBMIT THE PREPRINTED TAX RETURN SENT TO YOU BY THE CITY OF SCOTTSDALE. THE FORM HAS BEEN SPECIFICALLY DESIGNED TO ACCOMMODATE INTELLIGENT CHARACTER RECOGNITION TECHNOLOGY. THIS TECHNOLOGY ELIMINATES THE MANUAL ENTRY OF TAX REPORTING INFORMATION.

FOR ASSISTANCE IN PREPARING THE TAX RETURN CALL (480) 312-2400

Barcoding indicates your license number and reporting period for THIS SPECIFIC RETURN ONLY. To ensure proper filing, do not photocopy for use with a different report period.

Please Check this box if you have a change in activity, address, business name, etc. An application will be mailed to you.

Report Period to which the report relates

Bus Class = Standard Industrial Code for the primary business activity. A return is normally preprinted with this activity from information on your application.

Signature of owner or authorized person.
The return MUST be signed and dated certifying its accuracy, to be considered properly filed.

Name of preparer if different from signature

City of Scottsdale
CUSTOMER SERVICE DIVISION
7447 E. Indian School Rd., Suite 110
9379 E. San Salvador Dr., Suite 100
(480) 312-2400
FAX: (480) 312-2400
SCOTTSDALE, AZ 85200-1949

SERVICE ADDRESS: 99999 E MAIN ST
SCOTTSDALE AZ 85200

C/O JANE DOE
SCOTTSDALE BUSINESS
99999 E MAIN ST
SCOTTSDALE AZ 85200

TRANSACTION PRIVILEGE AND USE TAX RETURN

CITY LICENSE NUMBER: 999999
REPORTING PERIOD: 06/01
DUE BY THE 20th OF JULY

SPECIAL NOTICE

Check here and sign at the bottom if you have no taxes to file Check here if you have a change in activity, address, business name, etc. An application will be mailed to you.

Business Description	Line	Bus. Class	Column 1 Gross	Column 2 Allowable Sch A pg 2 - Deductions	Column 3 = Net Taxable	Column 4 x Tax Rate	Column 5 = Tax Amount
TRANS PRIV TAX	1	5734	(1)	(2)	(3)	1.4%	
USE TAX	2					1.2%	
Do Not Use	3						
Do Not Use	4						
Do Not Use	5						
6 SUBTOTAL (Add Col. 5 Lines 1 Through 5)							
7 ENTER EXCESS CITY TAX COLLECTED/JET FUEL (Total from Schedule B)					Plus (+)		
8 GRAND TOTAL					Equals (=)		
9 PENALTY & INTEREST (see instructions)					Plus (+)		
10 ENTER TOTAL LIABILITY					Equals (=)		
11 ENTER CREDIT BALANCE TO BE APPLIED (Total from Schedule B pg 2)					Minus (-)		
12 ENTER NET AMOUNT DUE					Equals (=)		
13 ENTER TOTAL AMOUNT PAID							

FOR OFFICE USE ONLY

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 Name: _____ Phone #: _____ Print Paid Preparer's Name: _____

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID
Return original with remittance in envelope provided.
Please make check payable to: CITY OF SCOTTSDALE and list your License number on your check.

(1) GROSS RECEIPTS
Enter the total gross income including tax collected, applicable to the taxable activity

(2) TOTAL DEDUCTIONS
Enter the total of all the itemized deduction amounts here (See back of form.)

(3) NET TAXABLE
Compute Net Taxable by Subtracting the total deduction

1.4% Tax Due.
Compute the amount due by multiplying Net Taxable by the 1.4% tax rate.

1.2% Tax Due.
Compute the amount due by multiplying Net Taxable by the 1.2% tax rate.

Lines 1 & 2: TAX CATEGORY = Preprinted taxable activities from information on your application are displayed here

Lines 3, 4 & 5: The EXTRA lines shown in the taxable activity "DO NOT USE" are not applicable for your license type. Do not break out individual taxable activities into subcategories. Example: ALL taxable activity for 1.4% tax rate should be combined into one total gross receipts amount.

Line 6: SUBTOTAL = compute tax due for each taxable activity. Add column 5 lines 1 through 5.

Line 7: ENTER EXCESS CITY TAX COLLECTED/JET FUEL total: If more City tax was collected than levied, the excess collected must be entered and paid to the City.
If Jet Fuel was sold, compute the amount in Schedule B, on the back of the return, enter the amount collected here.

Line 8: GRAND TOTAL = Add the Subtotal (Line 6) and the Excess Tax/Jet Fuel (Line 7) to compute The GRAND Total tax due.

Line 11: ENTER CREDIT BALANCE = From Schedule B, enter allowable credits by activity and enter total here.

TRANSACTION PRIVILEGE (SALES) TAX RETURN INSTRUCTION SHEET

License # 999999 Report Period: 06/01



INFORMATION REGARDING
TIMELY RETURNS

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 Saturday, Sunday or a legal city holiday.

POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING

INFORMATION REGARDING
PENALTY AND INTEREST

PENALTIES: 1. Failure to File - 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.
2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
3. Total Penalty - Total penalties assessed will not exceed 25%.

CHECK LIST INFORMATION

INTEREST: Taxes received after the delinquency date will be assessed interest at a rate of 1% per month until paid. The interest MAY NOT be abated by the Tax Collector.

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 amount.
- Total tax due equals tax due plus any excess tax collected.

FOR ASSISTANCE, CALL: City of Scottsdale (480) 312-2400 **FAX** (480) 312-4806

SCHEDULE A
AN EXPLANATION OF DETAIL
OF DEDUCTIONS, DEDUCTION
CODES AND DESCRIPTIONS OF
DEDUCTIONS

SCHEDULE A - DETAILS OF DEDUCTIONS: Enter below the deductions and exclusions you used in computing your city transaction privilege tax or use tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by city ordinance may result in their disallowance. A separate detail of city records and documentation must be maintained only when the income, deductions or exemptions are different from state requirements. **Please note: Not all deductions are available to all business classifications.**

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

DEDUCTIONS

1. Total tax collected or factored (State, county and city)
2. Bad debts on which tax was paid
RETAIL & PERS. PROP. RENTALS
3. Sales for resale
4. Repair, service, or installation labor
5. Discounts and refunds
6. Sales to *qualified* health care org.
SALES TO U.S. GOVERNMENT
7. By retailer 50% deductible
8. By manufacturer and repairer (100%) deductible
OUT-OF-STATE SALES
9. Sales to nonresidents for use out-of-state when vendor receives the order from out-of-state and vendor ships or delivers out-of-state
CONSTRUCTION CONTRACTING
10. Reserved
11. 35% reduction of gross receipts
12. Exempt sub-contracting income
13. Out-of-City Contracting
OTHER DEDUCTIONS
14. Reserved
15. Sales of motor vehicle gasoline and use fuel.
16. Sales of exempt machinery & equip.
17. Prescription drugs/prosthetics
18. Lease > 30 days
19. Other (explain) _____

	Bus. Class TRANS PRIV	Bus. Class USE TAX	Bus. Class TRANS OCC	Bus. Class N/A	Bus. Class N/A	Bus. Class N/A
	LINE 1	LINE 2	LINE 3	LINE 4	LINE 5	LINE 6
E				n/a	n/a	n/a
D				n/a	n/a	n/a
B				n/a	n/a	n/a
A				n/a	n/a	n/a
C				n/a	n/a	n/a
n/a				n/a	n/a	n/a
n/a				n/a	n/a	n/a
K				n/a	n/a	n/a
L				n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a				n/a	n/a	n/a
n/a				n/a	n/a	n/a
n/a	n/a	n/a	n/a	OFFICE USE ONLY		
n/a						
n/a						
n/a						
n/a						
O						

Total Deductions: Amounts should balance with column 2 (FRONT)

TOTAL DEDUCTIONS: ALL ITEMIZED DEDUCTIONS ARE TOTALED HERE AND MUST BALANCE WITH AMOUNT IN COLUMN 2 ON THE FRONT PAGE

SCHEDULE B:
EXCESS TAX - ENTER THE AMOUNTS OF TAX COLLECTED, BY ACTIVITY, WHICH WAS MORE THAN SHOULD HAVE BEEN LEVIED. THE TOTAL IS THEN CARRIED OVER TO LINE 7 ON THE FRONT PAGE.

SCHEDULE B
Excess Tax Collected by Activity

			n/a	n/a	n/a
			n/a	n/a	n/a

Allowable Credits by Activity

Jet Fuel _____ gals. X .018 = _____ >>> transfer this amount to line 7 on front page.

n/a = not applicable

FRM70A (05/01)

JET FUEL - CALCULATE THE GALLONS OF JET FUEL SOLD HERE. THE TOTAL IS THEN CARRIED OVER TO LINE 7 ON THE FRONT PAGE.

SCHEDULE B:
ALLOWABLE CREDITS BY ACTIVITY: ENTER THE PREVIOUSLY DETERMINED AMOUNTS OF ALLOWABLE CREDITS HERE, BY ACTIVITY. THE TOTAL IS THEN CARRIED TO LINE 11 ON THE FRONT PAGE.

ENTER THE TOTAL FOR BOTH, EXCESS TAX AND JET FUEL ON LINE 7 ON THE FRONT PAGE.



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 CUSTOMER SERVICE DIVISION
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 PAYMENTS: P.O. BOX 1949
 SCOTTSDALE, AZ 85252-1949

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SERVICE ADDRESS:

CITY LICENSE NUMBER
REPORTING PERIOD
DUE BY THE 20th OF

SPECIAL NOTICE

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	2							
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	4							
	5							
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Taxpayer's Signature

Date

Paid Preparer's Signature

Print Name

Phone #

Print Paid Preparer's Name

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Return original with remittance in envelope provided.

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

DEDUCTIONS

	Bus. Class	Bus. Class	Bus. Class	Bus. Class	Bus. Class	Bus. Class
Code	TRANS PRIV	USE TAX	TRANS OCC	N/A	N/A	N/A
	LINE 1	LINE 2	LINE 3	LINE 4	LINE 5	LINE 6
1. Total tax collected or factored (State, county and city)				n/a	n/a	n/a
2. Bad debts on which tax was paid				n/a	n/a	n/a
RETAIL & PERS. PROP. RENTALS						
3. Sales for resale				n/a	n/a	n/a
4. Repair, service, or installation labor				n/a	n/a	n/a
5. Discounts and refunds				n/a	n/a	n/a
6. Sales to qualified health care org.				n/a	n/a	n/a
SALES TO U.S. GOVERNMENT						
7. By retailer 50% deductible				n/a	n/a	n/a
8. By manufacturer and repairer (100% deductible)				n/a	n/a	n/a
OUT-OF-STATE SALES						
9. Sales to nonresidents for use out-of-state when vendor receives the order from out-of-state and vendor ships or delivers out-of-state				n/a	n/a	n/a
CONSTRUCTION CONTRACTING						
10. Reserved	n/a	n/a	n/a	n/a	n/a	n/a
11. 35% reduction of gross receipts				n/a	n/a	n/a
12. Exempt sub-contracting income				n/a	n/a	n/a
13. Out-of-City Contracting				n/a	n/a	n/a
OTHER DEDUCTIONS						
14. Reserved	n/a	n/a	n/a	OFFICE USE ONLY		
15. Sales of motor vehicle gasoline and use fuel.						
16. Sales of exempt machinery & equip.						
17. Prescription drugs/prosthetics						
18. Lease > 30 days						
19. Other (explain) _____						
Total Deductions: Amounts should balance with column 2 (FRONT)						

SCHEDULE B

Excess Tax Collected by Activity				n/a	n/a	n/a
Allowable Credits by Activity				n/a	n/a	n/a

Jet Fuel _____ gals. X .018 = _____ >>> transfer this amount to line 7 on front page.

n/a = not applicable