# 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)773-7159**
**Email: salestax@peoriaaz.com**
**http://www.peoriaaz.com/salestax**


| LICENSE NO. |
|---|
| REPORTING PERIOD |
| DUE DATE |

Business Name

C/O

Address

City/State/Zip

**OLD Tax Rates Eff. Until Dec 31st, 2005**

Utilities is 3%
Hotel/Motel is 5%
Amusements is 2.5%
Restaurant/Bar is 2.5%
All others (Retail, Contracting, etc) 1.5%

**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, Contract ing, etc)are 1.8%

**Please indicate any change in your account**

If you have no taxes to file, check this box & sign at bottom ☐

| Business Description | Line | Bus. Code | Column 1<br>Gross Income | Column 2<br>(See Schedule A on back)<br>-Total Deduction | Column 3<br>=Taxable Income | Column 4<br>x Tax Rate | Column 5<br>=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 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 Name | Phone # | Print Paid Preparer's Name

**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 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 received after the delinquency date will be assessed interest at the same rate per month as the State of Arizona, until paid.
The interest CAN NOT be abated by the Tax Collector.

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) 773-7159

**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:** | Code | **LINE 1** Bus. Class | **LINE 2** Bus. Class | **LINE 3** Bus. Class | **LINE 4** Bus. Class | **LINE 5** Bus. Class | **LINE 6** Bus. Class |
|---|---|---|---|---|---|---|---|
| 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** | **LINE 1** | **LINE 2** | **LINE 3** | **LINE 4** | **LINE 5** | **LINE 6** |
|---|---|---|---|---|---|---|
| Excess tax collected by activity | | | | | | |
| Total allowable credit (Copy Amount to Column 5, Line 12 on front) | | | | | | |

*050402*