

ARIZONA DEPARTMENT OF REVENUE

SALES OF MOTOR VEHICLES TO NONRESIDENTS

[www.azdor.gov/TransactionPrivilegeTax\(TPT\)/ReportingGuide/MotorVehicleSales.aspx](http://www.azdor.gov/TransactionPrivilegeTax(TPT)/ReportingGuide/MotorVehicleSales.aspx)

1. ARIZONA TRANSACTION PRIVILEGE TAX PROCEDURE (TPP 08-1)

www.azdor.gov/Portals/0/Procedure/TPP 08-1.pdf

2. NONRESIDENT STATE TAX RATE SCHEDULES

www.azdor.gov/Portals/0/ADOR-forms/10600/10649_NonresidentTaxRates.pdf

3. Worksheet C - SALE OF MOTOR VEHICLE TO NONRESIDENT

www.azdor.gov/Portals/0/ADOR-forms/10600/10649f_WorksheetC.pdf

4. TPT Forms

www.azdor.gov/Forms/TransactionPrivilegeTax.aspx

A. ARIZONA FORM 5011 (Affidavit of Nonresidency – US Citizen)

www.azdor.gov/Portals/0/ADOR-forms/60-69/60-5604f.pdf

B. ARIZONA FORM 5012 (Affidavit of Nonresidency – Foreign Resident)

www.azdor.gov/Portals/0/ADOR-forms/60-69/60-5605f.pdf

C. ARIZONA FORM 5010 (Out-of-State Exemption)

www.azdor.gov/Portals/0/ADOR-forms/60-69/60-5385f.pdf

D. ARIZONA FORM 5000 (General Exemption)

www.azdor.gov/Portals/0/ADOR-forms/10300/10308_f.pdf

E. ARIZONA FORM 5000A (Resale Exemption)

www.azdor.gov/Portals/0/ADOR-forms/10300/10316_f.pdf

F. ARIZONA FORM 5000HC (Healthcare Exemption)

www.azdor.gov/Portals/0/ADOR-forms/11200/11228_f.pdf

SALES OF MOTOR VEHICLES TO NONRESIDENTS

NONRESIDENT STATE TAX RATE SCHEDULES and ARIZONA COUNTY TAX RATE SCHEDULES

EFFECTIVE: AUGUST 1, 2016

This schedule is for use in manually completing **WORKSHEET A/B**, which computes the Arizona State Transaction Privilege Tax amount (adjusted to equal the **state** tax amount of the nonresident's state), County Excise Tax, and Form TPT-2 Deduction Amounts, for sales of motor vehicles to nonresidents from states that qualify for full or partial exemption from Arizona transaction privilege tax. **WORKSHEET C** automatically performs all tax and deduction calculations. Arizona Transaction Privilege Tax Procedure **TPP 08-1** explains various scenarios and issues associated with sales of motor vehicles to nonresidents. **TPP 08-1**, **WORKSHEET A/B** and **WORKSHEET C** are all available at: [www.azdor.gov/TransactionPrivilegeTax\(TPT\)/ReportingGuide/MotorVehicleSales.aspx](http://www.azdor.gov/TransactionPrivilegeTax(TPT)/ReportingGuide/MotorVehicleSales.aspx)

Enter the nonresident's state tax rate on **LINE 2** of the **WORKSHEET**:

STATE	TAX %	ENTER:
AL	2.0%	0.020
AK	0.0%	0.000
CO	2.9%	0.029
HI	4.0%	0.040
IA	5.0%	0.050
LA	5.0%	0.050
ME	5.5%	0.055
MO	4.225%	0.04225

STATE	TAX %	ENTER:
MT	0.0%	0.000
NE	5.50%	0.055
NH	0.00%	0.000
NM	3.00%	0.030
NY	4.00%	0.040
NC	3.00%	0.030
ND	5.00%	0.050
OR	0.00%	0.000

STATE	TAX %	ENTER:
* SC	6.00%	0.060*
SD	4.00%	0.040
UT	4.70%	0.047
WI	5.00%	0.050
WY	4.00%	0.040

*MAXIMUM S.C. TAX IS \$300

Enter the applicable Arizona county tax rate on **LINE 4** of the **WORKSHEET**:

COUNTY	TAX %	ENTER:
APA	0.5%	0.005
COH	0.5%	0.005
COC	1.3%	0.013
GLA	1.00%	0.010
GRA	1.0%	0.010

COUNTY	TAX %	ENTER:
GRN	0.5%	0.005
LAP	2.00%	0.020
MAR	0.7%	0.007
MOH	0.25%	0.0025
NAV	0.5%	0.005

COUNTY	TAX %	ENTER:
PMA	0.5%	0.005
PNL	1.10%	0.011
STC	1.00%	0.010
YAV	0.75%	0.0075
YMA	1.112%	0.01112

Nonresidents from AR, DE, D.C., GA, MD, MS, OK, VA and WV: These states do not provide "reciprocity" for taxes paid in Arizona. (In other words, these states do not allow a credit against their taxes for tax paid in Arizona) A.R.S. § 42-5061(A)(28)(a) provides an exemption from Arizona transaction privilege tax and county excise tax for motor vehicle sales to nonresidents who are from these states. See Arizona Transaction Privilege Tax Procedure **TPP 08-1** for information and documentation requirements.

Nonresidents from CA, CT, FL, ID, IL, IN, KS, KY, MA, MI, MN, NV, NJ, OH, PA, RI, TN, TX, VT, and WA: Because these states have higher tax rates than Arizona's 5.6% transaction privilege tax rate, motor vehicle sales to nonresidents from these states are subject to Arizona taxes if the nonresident purchaser takes possession of the vehicle in Arizona. These states will allow a credit against their state taxes for the state transaction privilege tax paid in Arizona, when the nonresident registers the vehicle in his or her home state.

Tax Rates - Jan 2017.xlsx

Avondale	
Total Tax Rate	8.80%
State	5.60%
City (\$5,000 or less)	2.50% *
County	0.70%
Total Tax Rate	7.80%
State	5.60%
City (single item over \$5,000)	1.50% *
County	0.70%
Use Tax [1.5%] (State & City Combined-over \$5,000)	7.10%
Applicable Stores: <u>Honda</u> , <u>AV Hyundai</u> & <u>R Kia</u>	

Goodyear	
Total Tax Rate	8.80%
State	5.60%
City (\$5,000 or less)	2.50% **
County	0.70%
Total Tax Rate	7.50%
State	5.60%
City (single item over \$5,000)	1.20% **
County	0.70%
Use Tax [1.2%] (State & City Combined-over \$5,000)	6.80%
Use Tax [2.5%] (State & City Combined \$5,000 or less)	8.10%
Applicable Stores: <u>Rodeo Ford</u>	

* Example for Avondale
Vehicle sale up to \$5,000 = Tax rate 2.5%
Vehicle sale above \$5000 = Tax rate 1.5% "entire" sale

** Example for Goodyear
Vehicle sale up to \$5,000 = Tax rate 2.5%
Vehicle sale over \$5000 = Tax rate 1.2% "entire" sale

Chandler	
Total Tax Rate	7.80%
State	5.60%
City	1.50%
County	0.70%
Use Tax [1.5%] (State & City Combined)	7.10%
Applicable Stores: <u>Earnhardt Ford</u> , <u>Chevrolet</u> & <u>Chandler Cadillac</u>	

Gilbert	
Total Tax Rate	7.80%
State	5.60%
City	1.50%
County	0.70%
Use Tax [0%] (State only)	5.60%
Applicable Stores: <u>Dodge</u> , <u>San Tan Hyundai</u> , <u>Maserati</u> , & <u>San Tan VW</u>	

Mesa	
Total Tax Rate	8.05%
State	5.60%
City	1.75%
County	0.70%
Use Tax [1.75%] (State & City Combined)	7.35%
Applicable Stores: <u>Nissan</u> , <u>Toyota</u> & <u>GMC</u>	

Scottsdale	
Total Tax Rate	7.95%
State	5.60%
City	1.65%
County	0.70%
Use Tax [1.45%]* (State & City* Combined)	7.05%
Applicable Stores: <u>NS Hyundai</u> , <u>E.Cadillac</u> & <u>Mazda</u>	

Peoria	
Total Tax Rate	8.10%
State	5.60%
City	1.80%
County	0.70%
Use Tax [1.8%] (State & City Combined)	7.40%
Applicable Stores: <u>Peoria Kia</u>	

Phoenix	
Total Tax Rate	8.60%
State	5.60%
City (single item of \$10,000 or less)	2.30% ***
County	0.70%
Total Tax Rate	8.30%
State	5.60%
City (any amount over \$10,000)	2.00% ***
County	0.70%
Use Tax [2.3%] (State & City *** Combined)	7.90%
Applicable Stores: <u>Bell Kia</u> & <u>Lexus</u>	

*** Example for Phoenix
Vehicle sale up to \$10,000 = Tax rate 2.3%
&
any amount above \$10,000 is taxed at 2.0%

Tax Rates - Jan 2017.xlsx

Prescott Valley		Surprise	
Total Tax Rate	9.18%	Total Tax Rate	8.50%
State	5.60%	State	5.60%
City	2.83%	City	2.20%
County (Yavapai)	0.75%	County	0.70%
Use Tax [2.83%] (State & City Combined)	8.43%	Use Tax [2.20%]* (State & City* Combined)	7.80%
<i>Applicable Stores: <u>1</u> <u>Liberty Kia</u></i>		<i>Applicable Stores: Rodeo Hyundai</i>	

1/2 Native American Tax Rate Guide

January 2017

(Chandler) = 4.65%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.50%

(Avondale) = 4.65%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.50%

(City of Gilbert) = 4.65%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.50%

(City of Mesa) = 4.90%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.75%

(Phoenix) = 5.45%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 2.30%

(Goodyear) = 4.35%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.20%

(Scottsdale) = 4.80%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.65%

(Peoria) = 4.95%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 1.80%

(Prescott Valley) = 6.01%

½ STATE TAX RATE = 3.18%
 (Includes state and county 6.35%)
 Full CITY TAX RATE = 2.83%

(Surprise) = 5.35%

½ STATE TAX RATE = 3.15%
 (Includes state and county 6.30%)
 Full CITY TAX RATE = 2.20%

revised: 1/22/17