**AZ TPT Responsibility for Commercial Construction Contracts as of January 1, 2019**

1. Prime contract treatment permitted.
2. MRRA treatment permitted with good faith decision

☐ Date: ________________

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**1. Prime contract treatment permitted.**

YES

**2. MRRA treatment permitted with good faith decision**

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

YES

NO

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**Are you required to be licensed by the registrar of contractors pursuant to A.R.S. § 32-1121?**

NO

YES

You are not subject to the Prime Contracting TPT Classification.

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**Was the contract bid/signed prior to 5/1/15?**

YES

NO

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**Is the contract for Roadway and surface/subsurface work through Arizona Department of Transportation (ADOT), Counties and Cities?**

NO

YES

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**Is the contract for “Modification” of real property? (Ground up, new construction of real property)**

NO

YES

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**Contract is then for “Maintenance”, “Repair”, “Replacement”, or “Alteration”**

NO

YES

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**Does the contract contain “Modification” work that has a revenue value of 15% or more of the contract value?**

NO

YES

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**Is the contract for “Maintenance”, “Repair” or “Replacement”?**

NO

YES

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**Contract is considered “Alteration” of real property.**

NO

YES

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**Is the initial contract greater than $750,000?**

NO

YES

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**At the end of the contract, is the contract value greater than $937,500?**

NO

YES

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**Entire Contract Considered Prime – General pays TPT on all contract gross receipts utilizing applicable deductions.**

☐ Date: ________________

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Contract is considered exempt for AZ TPT purposes. TPT paid at material level to vendor or self reported by purchaser on TPT-1 Code 315.

☐ Date: ________________