

AZ TPT Responsibility for Commercial Construction Contracts as of January 1, 2015

Contract ID _____

Description _____

1. Prime contract treatment permitted.
2. MRRRA treatment permitted with good faith decision
 Date: _____

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

YES

NO

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

YES

NO

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

YES

NO

Contract is then for "Maintenance", "Repair", "Replacement", or "Alteration"

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

YES

NO

Is the contract for "Maintenance", "Repair" or "Replacement"?

YES

NO

Contract is considered "Alteration" of real property.

Is the initial contract:
1. Greater than \$750,000 **OR**
2. Scope of work greater than 40% of existing square footage? **OR**
3. Scope of work includes expansion of greater than 10% of existing square footage?

YES

NO, INITIAL

NO, BUT

At the end of the contract, is:
1. The contract value greater than \$937,500? **OR**
2. Scope of work is greater than 50% of existing square footage? **OR**
3. Scope of work includes expansion greater than 12.5% of existing square footage?

YES

NO

Entire Contract Considered Prime - General pays TPT on all contract gross receipts utilizing applicable deductions.
 Date: _____

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: _____



AZ TPT Responsibility for Residential Construction Contracts as of January 1, 2015

Contract ID _____

Description _____

1. Prime contract treatment permitted.
2. MRRRA treatment permitted with good faith decision
 Date: _____

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

YES

NO

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

YES

NO

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

YES

NO

Contract is then for "Maintenance", "Repair", "Replacement", or "Alteration"

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

YES

NO

Is the contract for "Maintenance", "Repair" or "Replacement"?

YES

NO

Contract is considered "Alteration" of real property.

Is contract greater than 25% of the Full Cash Value of the property at inception?

YES

NO, INITIAL

NO, BUT

At the end of the contract, is the contract value greater than 31.25% of the Full Cash Value of the property

YES

NO

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: _____

Entire Contract Considered Prime - General pays TPT on all contract gross receipts utilizing applicable deductions.
 Date: _____

