

Worksheet A / B

SALE OF MOTOR VEHICLE TO NONRESIDENT UNDER A.R.S. § 42-5061(U)

Worksheet to Compute Arizona Transaction Privilege Tax (adjusted to **state** tax rate of nonresident),
County Excise Tax, and Form TPT-2 Deduction Amount

Automatic computation Worksheet C is available online.

NOTE: The imposition of CITY PRIVILEGE ("SALES") TAX is NOT affected by A.R.S. § 42-5061(U). City privilege tax applies at the full rate to the sale of a motor vehicle that is sold and delivered to the nonresident in Arizona. As this worksheet computes only STATE and COUNTY tax, city tax must be computed separately.

1. **SALES PRICE SUBJECT TO TAX** (A) SALES PRICE

2. **NONRESIDENT'S STATE TAX COMPUTATION:**
 (A) X _____ STATE TAX RATE = (B) STATE TAX

3. **ARIZONA TAX BASE SUBJECT TO COUNTY TAX:**
 (B) DIVIDED BY AZ TAX RATE OF 5.6% (.056) = (C) ARIZONA TAX BASE

4. **ARIZONA COUNTY TAX COMPUTATION:**
 (C) X _____ COUNTY TAX RATE = (D) COUNTY TAX

5. **TAX BASE DEDUCTION AMOUNT (FORM TPT-2):**
 (A) MINUS AZ TAX BASE (C) = (E) TPT-2 TAX BASE DEDUCTION (DED CODE 531)

EXAMPLE:

1. **SALES PRICE SUBJECT TO TAX** (A) SALES PRICE

 2. **NONRESIDENT'S STATE TAX COMPUTATION:**
 (A) X AL STATE TAX RATE (2.00%) = (B) STATE TAX

 3. **ARIZONA TAX BASE SUBJECT TO COUNTY TAX:**
 (B) DIVIDED BY ARIZONA STATE TAX RATE OF 5.6% (.056) = (C) ARIZONA TAX BASE

 4. **ARIZONA COUNTY TAX COMPUTATION:**
 (C) X MAR COUNTY TAX RATE (0.70%) = (D) COUNTY TAX

 5. **TAX BASE DEDUCTION AMOUNT (FORM TPT-2):**
 (A) SALES PRICE MINUS ARIZONA TAX BASE (C) = (E) TPT-2 SCHEDULE A TAX BASE DEDUCTION (DED CODE 531)
- | | | | |
|--------------------------------|-------------|--|--|
| <u>TOTAL RECEIPTS</u> | (A + B + D) | <input type="text" value="\$20,450.00"/> | TO COLUMN F (BELOW) |
| <u>TOTAL DEDUCTION AMOUNTS</u> | (B + D + E) | <input type="text" value="\$13,307.14"/> | TO COLUMN G |
| <u>TOTAL TAX</u> | (B + D) | <input type="text" value="\$450.00"/> | = COLUMN J
TPT-2 SCHEDULE A
TAX BASE DEDUCTION
(DED CODE 551) |

REPORTING ON FORM TPT-2:

II. TRANSACTION DETAIL (If more reporting lines are necessary, please attach continuation pages.)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	REG. CODE	BUS. CODE			GROSS RECEIPTS	DEDUCTIONS FROM SCHEDULE A	(F) - (G) = (H) NET TAXABLE	AZ / COUNTY TAX RATE	(H) X (I) = (J) TOTAL TAX			
1	MAR	017			\$20,450.00	\$13,307.14	\$7,142.86	0.06300	\$450.00			
2												