



## Arizona Liquor Tax FAQ

### **I own an Arizona-licensed Craft Distillery, Farm Winery, or Microbrewery. What do I need to report to the State Department of Revenue?**

All three entities are required to report the total gallons sold to Arizona purchasers monthly. Report with Arizona Form 835: <https://www.azdor.gov/Forms/Liquor.aspx>

### **I sell liquor to an Arizona wholesaler. What do I report to Arizona Department of Revenue?**

As a seller of liquor to an Arizona wholesaler you are required to report the total gallons sold to Arizona purchasers monthly. For convenience, producers may use Arizona Form 835 to report the liquor sold and send it to [liquor@azdor.gov](mailto:liquor@azdor.gov).

### **May I submit my invoices electronically to Arizona Department of Revenue?**

Pursuant to Laws 2017, Chapter 60, Section 9 (Arizona Revised Statutes § 42-3352), liquor distillers and manufacturers are no longer required to send in invoices with their liquor luxury tax returns to the Arizona Department of Revenue (ADOR).

Effective Aug. 9, 2017, liquor distillers and manufacturers will only be required to maintain a copy of the sale invoice with their records. If ADOR needs this information at any time, a representative will contact the distiller or manufacturer for an invoice record.

Taxpayers with questions about the change should contact ADOR's Luxury Tax Unit at 602-716-7801.

### **I need to clear up a tax liability so I can get a liquor license. Who do I contact?**

Taxpayers can contact ADOR's Collections Unit at 602-542-5551.

### **I'm an Arizona-licensed wholesaler. What do I report to the Arizona Department of Revenue?**

Report with Arizona Form 815 and email it to [Liquor@AZDOR.gov](mailto:Liquor@AZDOR.gov).

### **I own/operate an Arizona Tasting Room. What do I report to the Arizona Department of Revenue?**

Tasting room retail sales are reported as privilege tax on form TPT-2.

### **I am an out-of-state producer shipping/selling wine to Arizona residents. What do I need to report to the Arizona Department of Revenue?**

Report luxury tax on Arizona Form 835 monthly. Additionally, report use tax monthly on form TPT-2. Mail the completed report to the PO Box on the form.

#### **FAST ANSWERS**

#### **Need help completing Arizona Form 815 and 835?**

Call the Arizona Department of Revenue Liquor Tax Unit at 602-716-7801.

**Other Arizona Department of Revenue contacts:** [www.azdor.gov/ContactUs](http://www.azdor.gov/ContactUs)