

CITY OF NOGALES

Transaction Privilege Sales

Tax return

(NG-1) Rev. 01



CITY LICENSE NO.
PERIOD COVERED FROM THROUGH
DELINQUENT IF NOT RECEIVED BY
RECEIVED
AZ LICENSE
TAXPAYER ID

- Check here to have an address change form sent to you
- Check here to cancel your license

SPECIAL NOTICE

JUST PLACE A CHECK HERE AND SIGN AT THE BOTTOM IF YOU HAVE NO TAX TO FILE

THIS RETURN IS DUE ON THE 20TH OF THE MONTH

Business Description	Line	Bus. Class	Region Code	Column 1		Column 2		Column 3		Column 4	Column 5
				Gross		Allowable pg 2 - Deductions		= Net Taxable		X Tax Rate	= Tax Amount
	1										
	2										
	3										
	4										
	5	SUBTOTAL									
	6	TOTAL FROM ADDITIONAL PAGES									
	7	SUBTOTAL (Add Col.5, Lines 5 and 6)									
	8	ENTER EXCESS CITY TAX COLLECTED (Total from Schedule B)								Plus (+)	
	9	GRAND TOTAL								Equals (=)	
	10	PENALTY & INTEREST (see instructions)								Plus (+)	
	11	ENTER TOTAL LIABILITY								Equals (=)	
	12	ENTER CREDIT BALANCE TO BE APPLIED (Total from Schedule B)								Minus (-)	
	13	ENTER NET AMOUNT DUE								Equals (=)	
	14	ENTER TOTAL AMOUNT PAID									

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE ATTACH A COPY OF YOUR AZ PRIVILEGE TAX REPORT (ST-1)

Taxpayer's Signature

Date

Paid Preparer's Signature

Print Name

Phone

Print Paid Preparer's Signature

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID

Please make check payable to: CITY OF NOGALES - 777 N Grand Ave., Nogales, AZ 85621

License #

Report Period:

DUE DATE: The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any except Saturday, Sunday or a legal holiday.

POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING

- PENALTIES:**
1. Failure to File - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed. Filing your return on time, whether or not you pay the tax due, will avoid the late filing penalty.
 2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
 3. Total Penalty - Total penalties assessed will not exceed 25%.

INTEREST: Taxes received after the delinquency date will be assessed interest at a rate of 1% per month until paid. The interest MAY NOT be abated by the Tax Collector.

CHECK YOUR RETURN: Check the amounts recorded by the type of income for each line item as follows:

- Itemized deductions equal the total deductions recorded.
- Taxable income equals gross income less total deductions.
- Tax due is equal to the amount obtained by applying the preprinted tax rate to the taxable income amount.
- Total tax due equals tax due plus any excess tax collected.

FOR ASSISTANCE, CALL: City of Nogales (520) 287-6571 Fax (520) 287-2230

SCHEDULE A - DETAILS OF DEDUCTIONS: Enter below the deductions and exclusions you used in computing your city transaction privilege tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by city ordinance may result in their disallowance. A separate detail of city records and documentation must be maintained only when the income, deductions or exemptions are different from state requirements.

Please note: Not all deductions are available to all business classifications.

NOTE: Line number at the top of each column below corresponds with the line number of the business descriptions on the front page.

	Bus. Class	Bus. Class	Bus. Class	Bus. Class
Code				
	LINE 1	LINE 2	LINE 3	LINE 4
1. Total tax collected or factored (State, county and city)				
2. Bad debts on which tax was paid				
RETAIL & PERS. PROP. RENTALS				
3. Sales for resale				
4. Repair, service, or installation labor				
5. Discounts and refunds				
6. Sales to <i>qualified</i> health care org.				
SALES TO U.S. GOVERNMENT				
7. By retailer 50% deductible				
8. By manufacturer and repairer (100% deductible)				
OUT-OF-STATE SALES				
9. Sales to nonresidents for use out-of-state when vendor ships or delivers out-of-state				
CONSTRUCTION CONTRACTING				
10. Cost of land				
11. 35% standard deduction				
12. Exempt sub-contracting income				
13. Out-of-city city contracting				
OTHER DEDUCTIONS				
14. Resale sales to foreign purchasers				
15. Sales of gasoline and use fuel				
16. Sales of exempt machinery & equip.				
17. Prescription drugs/prosthetics				
18. Other (explain) _____				
19. Other (explain) _____				
20. Other (explain) _____				
Total Deductions				

SCHEDULE B

Excess Tax Collected by Activity

Allowable Credits by Activity
