

Income/Franchise:

Arizona DOR Issues Guidance on Entity-Level Taxation for Some Pass-through Entities

Publication 713: The Arizona Pass-Through Entity Election, Ariz. Dept. of Rev. (2/23). The Arizona Department of Revenue issued some implementation guidance on Arizona's elective entity level tax for certain pass-through entities [see H.B. 2838 (2021) and previously issued Multistate Tax Alert for more details on this tax as originally enacted, as well as S.B. 1579 (2022) and *State Tax Matters*, Issue 2022-21, and H.B. 2871 (2022) and *State Tax Matters*, Issue 2022-27, for some subsequently enacted changes to this entity level tax]. Among other topics, the guidance addresses which entities are eligible to make the election, how to make the election, estimated payment requirements and other tax compliance-related matters. Please contact us with any questions.

URL: https://azdor.gov/sites/default/files/media/PUBLICATION_713.pdf

URL: <https://apps.azleg.gov/BillStatus/BillOverview/76039?SessionId=123>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-arizona-enacts-elective-arizona-small-business-tax-and-pass-through-entity-level-tax.pdf>

URL: <https://apps.azleg.gov/BillStatus/BillOverview/77561>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220527_1.html

URL: <https://apps.azleg.gov/BillStatus/BillOverview/77994>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220708_2.html

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