

# 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

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 line 017 (currently). ADOR will add line item in the future.  
 Date: \_\_\_\_\_

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

Contract ID \_\_\_\_\_

Description \_\_\_\_\_

