



Janice K. Brewer
Governor

John A. Greene
Director

Friday, January 18, 2013

Process for the Payment of Tax by Nursing Facilities

- Each Nursing Facility will need a license issued by the Arizona Department of Revenue
- The payment is due quarterly.

Quarter	Months	Due Date
First	January, February, March	April 20.
Second	April, May, June	July 20
Third	July, August, September	October 20
<u>Fourth</u>	October, November, December	January 20

Feb. 15, 2013

- When the program gets started
 1. The Department of Revenue (DOR) will send you a billing notice for the amount that you are to pay. The amount will have been determined by AHCCCS and shared with DOR for the purpose of sending you a bill.
 2. The Department intends to provide plenty of time to make the payment timely by the due date. For example, DOR will send out the billing for the first quarter by the 15th of March providing over 30 days to make the payment by the due date. DOR will intend to mail out the other 3 quarter bills by the 15th day of the third month in the quarter as well.
 3. Once the Nursing Facility has received their billing notice, please use the payment coupon on the top of the form to submit your payment by the due date.
 4. If the payment is not submitted by the due date, penalty and interest will be assessed on the amount due and an Accounts Receivable Demand Notice will be sent out informing you of the new amount that is owed. If no payment is made, a Final Demand Notice will be sent which will be followed by Collection actions.
 5. The distribution to AHCCCS will be done on a monthly basis. This should be done between the 10th and the 15th of the month following the due date month.
- Please keep your demographic information on the license current. Notify DOR of any ownership changes, address changes, etc.
- Please pay electronically using AZTaxes.gov. Some of you may already have elected to do so. Those who have not but are interested, please contact the License

and Registration Section at Phoenix 602-542-4576 or Toll Free 800-634-6494 (from area codes 520 and 928).

General Questions:

Tax Assistance (24-hour recorded information is available)

Business Taxes 602-255-2060

Toll Free (from area codes 520 and 928) 800-843-7196

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