

For questions about your statement, email us at [tax@phoenix.gov](mailto:tax@phoenix.gov). Please include the account number, Bill ID number and phone number in your email. This will help us research your request. General tax information is available at [phoenix.gov/finance/plt](http://phoenix.gov/finance/plt).

<u>Section</u>	<u>Phone</u>	<u>Hours</u>	<u>Fax</u>
Collections/Payment Plans	602-262-6785, option 7	M-F 8:00 a.m. - 5:00 p.m. MST	602-534-4241
Tax Accounting	602-262-6785, option 6	M-F 8:00 a.m. - 5:00 p.m. MST	602-262-7151
PLT Licensing	602-262-6785, option 4	M-F 8:00 a.m. - 5:00 p.m. MST	602-262-7786
Regulated Business Licensing	602-262-4638, option 4	M-F 8:00 a.m. - 5:00 p.m. MST	602-495-0783
Liquor Licensing	602-262-4638, option 3	M-F 8:00 a.m. - 5:00 p.m. MST	602-534-9345
TTY for all	602-534-5500		

**Mailing Address:** City of Phoenix, Finance Department  
P. O. Box 29125  
Phoenix, AZ 85038-9125

**Overnight Mail Address:** City of Phoenix Payment Center  
305 W. Washington Street, First Floor  
Phoenix, AZ 85003

## OUTSTANDING CREDIT BALANCES

Credit balances can be applied to amounts due only on the account number printed on the credit statement. Credits may be the result of a calculation error on a previously filed tax return form. If your records do not indicate that the credit is correct, you may need to file an amended tax return or contact us.

**To correct a tax return** – If you need to correct (amend) a tax return form, make a copy of both sides of your previously filed tax return form and in blue or black ink, write “AMENDED RETURN” at the top of both sides. In blue or black ink, cross out the incorrect information and write in the correct information, re-sign, and re-date it. Send a letter explaining the correction, along with the amended copy of the tax return form, to Tax Accounting at the address stated above. The return can be faxed to the number above only if no payment is due. **Do not use red ink.**

Credits will be applied automatically against other balances such as license fees, delinquent taxes, penalties, or interest on the account. **Please verify the credit balance by calling Tax Accounting at (602) 262-6785, option 6, M-F 8:00 a.m. to 5:00 p.m., MST.** You may apply the verified credit to future tax periods by entering the credit amount on Line 10 when filing a tax return form and attaching the credit statement to the form.

Credits must be used within one year of the initial notice of credit and are normally not refunded if the credit can be applied against sales tax or license fees due within that period. To apply an outstanding credit, submit future tax return form(s) without payment until the credit is exhausted.

If you are not able to exhaust the credit balance within a twelve-month period, a refund of the credit amount may be requested. A refund will only be issued if the account is current (no outstanding balances due nor unfiled tax periods). To request a refund, complete the Outstanding Credit Balance Claim form below, obtain a signature from an authorized person, attach a copy of the credit statement, and mail it to Tax Accounting at the address stated above.

## OUTSTANDING CREDIT BALANCE REFUND CLAIM FORM

*Unsigned forms will not be processed.*

Business Name \_\_\_\_\_

Today's Date \_\_\_\_\_

Mailing Address \_\_\_\_\_

Account Number \_\_\_\_\_

Amount \$ \_\_\_\_\_ Tax Period \_\_\_\_\_

Email Address \_\_\_\_\_

Phone Number \_\_\_\_\_

Signature of Taxpayer or Authorized Agent (**Required**) \_\_\_\_\_

Printed Name of Taxpayer or Authorized Agent \_\_\_\_\_

\_\_\_\_\_  
Title