



ARIZONA DEPARTMENT OF REVENUE
**Request for Refund or Waiver of Pinal County
 Transportation Excise Tax**
 All requests must be received **on or before** April 9, 2026.

Use this form to request a refund or waiver of the Pinal County transportation excise tax invalidated by the Arizona Supreme Court in *Vangilder v. Arizona Department of Revenue*, 252 Ariz. 481 (2022). Note that only businesses that reported and paid the tax for the applicable tax periods from April 2018 through March 2022 are eligible to submit this form. See instructions for additional details.

* Indicates required fields

Section 1: Business/Taxpayer Information		
*TPT License Number:		
*Legal Business Name:		
DBA Name(s):		
*Mailing Address:		
*City	*State:	*ZIP Code:

Section 2: Requester Information	
*Name:	*Title:
*Email Address:	*Phone Number:

Section 3: Requested Refund/Waiver												
*With respect to the taxes paid by the business, I choose only one of the following options:												
<input type="checkbox"/> I claim a refund for the amount of tax paid for ALL periods.												
<input type="checkbox"/> I irrevocably waive my right to a refund for the amount of tax paid for ALL periods.												
<input type="checkbox"/> I claim a refund ONLY for the amount of tax paid for the periods marked below, and I irrevocably waive my right to a refund for the amount of tax paid for periods that are not marked below:												
2018 Quarterly Filers place an X only in March, June, September and/or December Annual Filers place an X only in December												
January	February	March	April	May	June	July	August	September	October	November	December	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2019 Quarterly Filers place an X only in March, June, September and/or December Annual Filers place an X only in December												
January	February	March	April	May	June	July	August	September	October	November	December	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2020 Quarterly Filers place an X only in March, June, September and/or December Annual Filers place an X only in December												
January	February	March	April	May	June	July	August	September	October	November	December	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2021 Quarterly Filers place an X only in March, June, September and/or December Annual Filers place an X only in December												
January	February	March	April	May	June	July	August	September	October	November	December	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2022 Quarterly Filers place an X only in March, June, September and/or December Annual Filers place an X only in December												
January	February	March	April	May	June	July	August	September	October	November	December	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Under penalties of perjury, I declare: (a) that the information provided in this request is true and correct, (b) that the taxpayer listed above reported and paid county transportation excise tax to the Arizona Department of Revenue for the above-marked periods, and (c) that I am authorized to make such request on behalf of the taxpayer, as demonstrated in any additional supporting documentation required to process this request. By submitting this request, I authorize the Arizona Department of Revenue, Pinal Regional Transportation Authority, and Pinal County to exchange such information as is necessary for processing the request, refund distribution, and all related administrative purposes. I understand that to knowingly prepare or present a document that is fraudulent or false is a class 5 felony, pursuant to A.R.S. § 42-1127(B)(2). I further understand that any refund is subject to setoff for debts, pursuant to A.R.S. § 42-1122.

 *Signature of Requester

 *Date

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Request for Refund or Waiver of Pinal County Transportation Excise Tax

Please submit form and any supporting documentation to:

Pinal County - PRTA Tax Refund Administration
 PO Box 827
 Florence, AZ 85132
 Fax number: (520) 866-6355
 Email address: adorprta@pinal.gov

Instructions

Section 1. Business/Taxpayer Information

Enter the taxpayer's transaction privilege tax (TPT) license number, legal business name, "doing business as" (DBA) names (if used), and mailing address. Note that providing the business name and mailing address as provided on the taxpayer's current TPT license will expedite processing of your request.

If the taxpayer has reported and paid Pinal County transportation excise tax under more than one TPT license, file a separate request for each TPT license number.

Section 2. Requester Information

A requester must be an individual who is authorized to act on behalf of the taxpayer. Enter the first and last name, title, email address, and phone number of the requester.

If Taxpayer is a:	The acceptable Requesters are:	The acceptable Titles are:
Sole Proprietorship	The individual owner of business.	Owner, sole proprietor
Corporation	A principal corporate officer	Chief executive officer, president, secretary, treasurer, vice president of tax, chief financial officer, chief operating officer or chief tax officer or any other corporate officer who has the authority to bind the taxpayer on matters related to state taxes
Partnership (general or limited partnership)	Any partner of a limited partnership, general partner of a general partnership	Partner, general partner, limited partner
Limited Liability Company (LLC)	Member in a member-managed LLC, manager in a manager-managed LLC	Member, manager
Estate	Personal representative	Executor, personal representative
Trust	Any trustee	Trustee

Section 2. Requester Information continued

If Taxpayer is a:	The acceptable Requesters are:	The acceptable Titles are:
Government Entity	Head of the entity or a member of the governing board of the entity, or any employee of the entity who has been delegated the authority in writing by the head of the entity or the governing board of the entity	Any title conferred by the government entity
Bankruptcy estate/ receivership	Refer to court document appointing bankruptcy trustee to ensure disclosure is authorized	Trustee

Section 3. Requested Refund/Waiver

Check only one of the three options in this section:

- **I claim a refund for the amount of taxes for ALL periods.** By checking this box, a qualifying taxpayer will receive the full amount of Pinal transportation excise tax paid across all tax periods with applicable interest.
- **I irrevocably waive my right to a refund for the amount of tax paid for ALL periods.** By checking this box, a qualifying taxpayer waives receiving any Pinal transportation excise tax paid (and any applicable interest) across all tax periods.
- **I claim a refund ONLY for the amount of tax paid for the periods marked below, and I irrevocably waive my right to a refund for the amount of tax paid for periods that are not marked below.** By checking this box, a qualifying taxpayer is electing to receive only those amounts of Pinal transportation excise tax paid for the tax periods checked, waiving amounts paid for any other tax periods.

(Table continued on next column)