

# ARIZONA JOINT TAX APPLICATION



DEPT. OF REVENUE  
PO BOX 29069  
PHOENIX AZ 85038-9069

DEPT. OF ECONOMIC SECURITY  
PO BOX 6028  
PHOENIX AZ 85005-6028

**IMPORTANT:** See attached instructions before completing this application. You must complete each section below or your application will be returned. For licensing questions on Transaction Privilege, Withholding or Use call (602) 542-4576 or 1-800-634-6494. For questions on Unemployment Insurance call (602) 248-9396. Please return completed application to: Department of Revenue, PO Box 29069, Phoenix AZ 85038-9069.

**I. LICENSE TYPE**

- Transaction Privilege Tax ( TPT )
- Withholding/Unemployment Tax (if hiring employees)
- Use Tax
- TPT For Cities ONLY

**II. TYPE OF OWNERSHIP OR EMPLOYING UNIT**

- Individual                       Association             Other (Please Explain)
- Partnership                       Trust
- Limited Liability Company Limited \_\_\_\_\_
- Liability Partnership
- Corporation    State of Inc. \_\_\_\_\_ Date of Inc. \_\_\_\_\_
- Sub Chapter S

\* Tax exempt organizations must attach a copy of the Internal Revenue Service letter of determination.

**III. BUSINESS INFORMATION**

LEGAL BUSINESS NAME / OWNER-EMPLOYING UNIT \_\_\_\_\_

BUSINESS OR DBA NAME \_\_\_\_\_

MAILING ADDRESS (STREET, ROUTE NO. OR P.O. BOX) \_\_\_\_\_ IN CARE OF \_\_\_\_\_

CITY	STATE	ZIP CODE	BUSINESS PHONE NUMBER (      )
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PRIMARY LOCATION OF BUSINESS (Must be Physical Address) STREET, CITY, STATE, ZIP CODE \_\_\_\_\_ ARIZONA COUNTY \_\_\_\_\_

IS YOUR BUSINESS LOCATED ON AN INDIAN RESERVATION? YES  NO  IF YES, PLEASE TELL US WHICH ONE. \_\_\_\_\_

**For additional locations, complete supplement form on reverse of instructions.**

DESCRIPTION OF BUSINESS (MUST INCLUDE TYPE OF MERCHANDISE SOLD OR TAXABLE ACTIVITY OR TYPE OF EMPLOYMENT) \_\_\_\_\_

DATE BUSINESS STARTED IN ARIZONA	DATE SALES BEGAN	DATE EMPLOYEES FIRST HIRED	AVERAGE NO. OF EMPLOYEES
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TPT FILING METHOD: CASH RECEIPTS  ACCRUAL  DO YOU SELL NEW MOTOR VEHICLE TIRES OR VEHICLES? IF YES, CHECK HERE

ARE YOU LIABLE FOR FEDERAL UNEMPLOYMENT TAX Yes <input type="checkbox"/> No <input type="checkbox"/>	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FOR EMPLOYERS AND CORPORATIONS) _____
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DO YOU HAVE AN IRS WRITING THAT GRANTS AN EXCLUSION FROM FEDERAL UNEMPLOYMENT TAX? Yes (Attach copy)  No

**IV. IDENTIFICATION OF OWNER (AND SPOUSE IF MARRIED) PARTNERS, CORPORATE OFFICERS, MEMBERS AND/OR MANAGING MEMBERS OR OFFICIALS OF THIS EMPLOYING UNIT**

The authority for mandatory requirement for Social Security Numbers is provided in A.A.C. R6-3-1703. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own or control more than 50% of another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers.

NAME (Last, First, M.I.)	SOC. SEC. NO.	TITLE	% OWNED	COMPLETE RESIDENCE ADDRESS	PHONE NUMBER (      )
					(      )
					(      )
					(      )
					(      )

Do you have or have you previously had an Arizona State Tax Number? Yes  No  If yes, fill in below and check here if you want to cancel the existing number

BUSINESS NAME	UNEMPLOYMENT NO.	WITHHOLDING NO.	TPT NO.
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**V. LOCATION OF TAX RECORDS (by whom and where your records are kept)**

NAME OF COMPANY OR PERSON TO CONTACT	PHONE NUMBER (      )
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ADDRESS (Street, City, State and ZIP) (Do not use P.O. Box or Route No.) \_\_\_\_\_



# INSTRUCTIONS FOR JOINT TAX APPLICATION

**IMPORTANT:** You must complete each of the following sections or your application will be returned

## USE THIS APPLICATION TO:

- **License New Business:** A new business with no previous owners.
  - **Change Ownership:** If purchasing an existing business or changing business entity (sole owner to corporation, etc.).
- If you need to update a license, add a business location, or make other changes:** Request an update card or provide a written notification of the change (a form is not necessary). Please include fees of \$12 per location plus applicable city fee(s).

## I. LICENSE TYPE

**Transaction Privilege Tax (TPT):** Anyone involved in an activity taxable under the TPT statutes must apply for a TPT License before engaging in business.

- For TPT, you are required to obtain a separate license for each business or rental location. This may be accomplished in one of the following ways:
- Each location may be licensed as a separate business with a separate license number for purpose of reporting sales and use taxes individually. Therefore a separate application is needed for each location.

Multiple locations may be licensed under a consolidated license number, provided the ownership is the same, to allow filing of a single tax return. If applying for a new license, list the various business locations as instructed below. If already licensed and you are adding locations, **do not use this application to consolidate an existing license. Request an update form.**

**Please Note:** Applicants in the construction contracting business may be required to submit bonds for TPT tax before a transaction privilege license is issued. The amount of bond required is based on the type of construction performed. Please see the Department of Revenue Taxpayer Bonds brochure for more information.

In addition, bonds are required for new license holders for construction contracts over \$50,000, before building permits can be issued. TPT license holders who are delinquent in payment of tax or returns are also subject to bonding.

### Withholding & Unemployment Taxes:

Employers paying wages or salaries to employees for services performed in the State must apply for a Withholding number & Unemployment number.

**Use Tax:** Out-of-state vendors (that is, vendors with no Arizona location) making direct sales into Arizona must obtain a Use Tax Registration Certificate. In-state vendors making out-of-state purchases for their own use (and not for resale) must also obtain the Use Tax Registration Certificate.

**TPT for cities only:** This type of license is needed if your business activity is subject to city TPT that is collected by the state, but the activity is not taxed at the state level.

Many of the larger cities in Arizona administer and collect their own privilege taxes. Please contact those cities directly to obtain information about licensing requirements.

## II. TYPE OF OWNERSHIP OR EMPLOYMENT UNIT

Check as applicable. Corporation must provide the state and date of incorporation.

## III. BUSINESS INFORMATION

- Enter the Legal Business Name of the Owner or Employing Unit (Name of corporation as listed in its articles of incorporation, or individual & spouse, or partners, or organization owning or controlling the business).
- Enter the name of the Business/DBA (doing business as) name, if same as above, enter "same."
- Enter mailing address where all correspondence is to be sent. You may use your home address, corporate headquarters, or accounting firm's address, etc. If mailing addresses differ for licenses (for instance withholding and unemployment insurance), please use cover letter to explain.
- If you wish correspondence to be sent to a name other than the owner, enter the name of the department or accountancy firm in the "In care of" box to ensure delivery by the postal service.
- Enter the street address for the primary location(s) of the business. For additional business location(s) complete the supplemental form on the reverse side of the instructions.
- Describe the major business activity: principal product you manufacture, commodity sold, or services performed. Your description of the business is very important because it determines your transaction privilege tax rate and provides a basis for state economic forecasting.
- Enter the date the business started in Arizona.
- Enter the date sales began in Arizona.
- Enter the date employees were first hired in Arizona and the average number of employees.
- Cash/Accrual Methods: Cash method requires the payment of tax based on sales receipts actually received during the period covered on the tax return. When filing under the accrual method, the tax is calculated on the sales billed rather than receipts.
- Sellers of new motor vehicles and motor vehicle tires in the state, for on-road use, are required to report and pay waste tire fees to the Department of Revenue. By checking the box, you will be sent form TR-1 on a quarterly basis.
- Indicate whether you are liable for FUTA and enter your Federal Employer Identification number.
- Taxpayers are required to provide their taxpayer identification number (TIN) on all returns and documents. A TIN is defined as the federal employer identification number (EIN), or social security number (SSN) depending upon how income tax is reported. Employers must provide their federal EIN. A penalty of \$5 will be assessed by the Department of Revenue for each document filed without a TIN.

- If you have an IRS writing that grants an exclusion from Federal Unemployment Taxes, attach a copy.

## IV. IDENTIFICATION OF OWNER(S)

Enter as many as applicable; attach a separate sheet if additional space is needed.

## V. LOCATION OF TAX RECORDS

Complete as indicated.

## VI. PREVIOUS OWNERS

Complete this section if you acquired an existing business.

Please note, all or part of a business may be acquired or succeeded to "in any manner" which includes, but is not limited to, acquisition by purchase, lease, repossession, bankruptcy proceedings, default, or through the transfer of third party.

## VII. EMPLOYMENT INFORMATION

Enter total gross wages paid for each quarter the business operated. Enter the number of persons performing services each week the business operated.

## VIII. VOLUNTARY ELECTION OF UNEMPLOYMENT TAX COVERAGE

Complete and sign this portion of the application ONLY if you wish to provide unemployment coverage to your employees, and you believe you are not REQUIRED to provide coverage. Refer to "A Guide to Arizona Employment Tax Requirements" or "Employers' Handbook" for requirements.

## IX. COMPLETE AS APPLICABLE

### X. FEES

There are no fees for Withholding, Unemployment, or Use Tax registrations. To calculate the fees for TPT (\$12) licenses, calculate the State fees by multiplying the number of locations in the state by \$12. To calculate the city(ies) fee, use the table on the reverse of instructions. First, indicate the number of businesses or physical locations for each of the cities for which the Department of Revenue licenses and collects. Then multiply by the city fee for each city in which you will do business. Add the columns to determine the total city fees. Fill in the totals for state fees and city fees on the application form and total to determine the amount due. Make checks payable to the Arizona Department of Revenue. Be sure to return the instruction/fees sheet with your application. **To obtain licensing for cities not listed on the form, please contact the city directly.**

### XI. SIGNATURES

The application must be signed only by individuals legally responsible for the business, not agents or representatives.

**CITIES OR TOWNS LICENSED BY THE STATE**  
**FOR CITIES NOT LISTED, PLEASE CONTACT THE CITY DIRECTLY**

CITY/TOWN	C O D E	F E E	TOTAL FEES
APACHE JUNCTION	AJ	2.00	
BENSON	BS	5.00	
BISBEE	BB	1.00	
BUCKEYE	BE	2.00	
BULLHEAD CITY	BH	2.00	
CAMP VERDE	CE	2.00	
CAREFREE	CA	10.00	
CASA GRANDE	CG	2.00	
CAVE CREEK	CK	20.00	
CHINO VALLEY	CV	2.00	
CLARKDALE	CD	2.00	
CLIFTON	CF	2.00	
COLORADO CITY	CC	2.00	
COOLIDGE	CL	2.00	
COTTONWOOD	CW	2.00	
DOUGLAS	DL	5.00	
DUNCAN	DC	2.00	
EAGAR	EG	10.00	
EL MIRAGE	EM	2.00	
ELOY	EL	10.00	
FLORENCE	FL	2.00	
FOUNTAIN HILLS	FH	2.00	
FREDONIA	FD	10.00	
GILA BEND	GI	2.00	
GILBERT	GB	2.00	
<b>TOTAL</b>			

CITY/TOWN	C O D E	F E E	TOTAL FEES
GLOBE	GL	2.00	
GOODYEAR	GY	5.00	
GUADALUPE	GU	2.00	
HAYDEN	HY	5.00	
HOLBROOK	HB	1.00	
HUACHUCA CITY	HC	2.00	
JEROME	JO	2.00	
KEARNY	KN	2.00	
KINGMAN	KM	2.00	
LAKE HAVASU	LH	5.00	
LITCHFIELD PARK	LP	2.00	
MAMMOTH	MH	2.00	
MARANA	MA	5.00	
MIAMI	MM	2.00	
ORO VALLEY	OR	12.00	
PAGE	PG	2.00	
PARADISE VALLEY	PV	2.00	
PARKER	PK	2.00	
PATAGONIA	PA	25.00	
PAYSON	PS	2.00	
PIMA	PM	2.00	
PINETOP/LAKESIDE	PP	2.00	
PRESCOTT VALLEY	PL	2.00	
QUARTZSITE	QZ	2.00	
QUEEN CREEK	QC	2.00	
<b>TOTAL</b>			

CITY/TOWN	C O D E	F E E	TOTAL FEES
SAFFORD	SF	2.00	
SAHUARITA	SA	5.00	
SAN LUIS	SU	2.00	
SEDONA	SE	2.00	
SHOW LOW	SL	2.00	
SIERRA VISTA	SR	1.00	
SNOWFLAKE	SN	2.00	
SOMERTON	SO	2.00	
SOUTH TUCSON	ST	2.00	
SPRINGERVILLE	SV	5.00	
ST. JOHNS	SJ	2.00	
SUPERIOR	SI	2.00	
SURPRISE	SP	10.00	
TAYLOR	TL	2.00	
THATCHER	TC	2.00	
TOLLESON	TN	2.00	
TOMBSTONE	TS	1.00	
WELLTON	WT	2.00	
WICKENBURG	WB	2.00	
WILCOX	WC	1.00	
WILLIAMS	WL	2.00	
WINKELMAN	WM	2.00	
WINSLOW	WS	10.00	
YOUNGTOWN	YT	10.00	
YUMA	YM	2.00	
<b>TOTAL</b>			

Indian Reservation	COD	Indian Reservation	COD	Indian Reservation	COD	Indian Reservation	COD
Ak-Chin (Pinal)	PNA	Hopi (Coconino)	COJ	Pascua-Yaqui (Maricopa)	MAN	Tohono O'Odham (Pinal)	PNT
Cocopah (Yuma)	YMB	Hopi (Navajo)	NAJ	Pascua-Yaqui (Pima)	PMN	Tonto Apache (Gila)	GLU
Colorado River (La Paz)	LAC	Hualapai (Coconino)	COK	Salt River Pima-Maricopa	MAO	White Mtn Apache	APD
Fort McDowell-Yavapai	MAE	Hualapai (Mohave)	MOK	San Carlos Apache (Gila)	GLP	White Mtn Apache (Gila)	GLD
Fort Mojave (Mohave)	MOF	Kaibab-Paiute (Coconino)	COL	San Carlos Apache	GRP	White Mtn Apache	GRD
Fort Yuma-Quechan	YMG	Kaibab-Paiute (Mohave)	MOL	San Carlos Apache	PNP	White Mtn Apache	NAD
Gila River (Maricopa)	MAH	Navajo (Apache)	APM	San Juan Southern Pauite	COQ	Yavapai Apache	YAW
Gila River (Pinal)	PNH	Navajo (Coconino)	COM	Tohono O'Odham	MAT	Yavapai-Prescott	YAX
Havasupai (Coconino)	COI	Navajo (Navajo)	NAM	Tohono O'Odham (Pima)	PMT		

**PLEASE NOTE:**  
 City fees are subject to change occasionally.  
 You will be billed for the difference.

Total of City Fees: \_\_\_\_\_  
 State Fees \$12.00 x No. Loc.: \_\_\_\_\_  
**TOTAL FEES:** \_\_\_\_\_

**FOR ADDITIONAL LOCATIONS, COMPLETE THE FOLLOWING:**

NAME DOING BUSINESS AS AT THIS LOCATION \_\_\_\_\_

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PHYSICAL LOCATION (not P.O. Box or Rte. No.)				PHONE NUMBER	
				(      )	
CITY	COUNTY	STATE	ZIP CODE	AVG. NO. OF EMPLOYEES	

NAME DOING BUSINESS AS AT THIS LOCATION \_\_\_\_\_

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PHYSICAL LOCATION (not P.O. Box or Rte. No.)				PHONE NUMBER	
				(      )	
CITY	COUNTY	STATE	ZIP CODE	AVG. NO. OF EMPLOYEES	