

ARIZONA JOINT TAX APPLICATION

IMPORTANT: Incomplete applications WILL NOT BE PROCESSED. All required information is designated with asterisk *

To complete this application see attached instructions. Please return Complete application with appropriate license fee(s) to: License & Registration Section, Department of Revenue, 1600 W Monroe, Phoenix AZ 85007.

To complete this online, go to www.aztaxes.gov

Section A: Taxpayer Information (Pri	nt legibly or type the informa	ion on this application.)											
License Type (Check all that apply) * Transaction Privilege Tax (TPT) Withholding/Unemployment Tax Use Tax TPT For Cities ONLY Federal Employer Identification Num Entities other than Sole Proprietors) Legal Business Name / Owner / Employer	(if hiring employees) ber (Required for Employers an or Social Security Number *	State of Inc Date of Inc	Proprietorship nited Liability Company Partnership	Association Trust Governmer Estate Joint Ventu Receiversh	nt re ip								
5. Business or "Doing Business As" Na	me *	6. Business Phone Nu	mber *	7. Fax Number									
8. Mailing Address (Street, City, State,	ZIP code) *			9. Country									
10. Email Address		11. Is your business lo Yes If yes, No	cated on an Indian Res	eservation? See Section G for listing of Reservations)									
12. Physical Location of Business (Stre	et, City, State, ZIP code) Do not	use PO Box or Route No.	*	13. County									
	For additional bus	ness locations, complete	Section B-12										
Yes (See Bonding Requirer No Bonding Requirements: Prior to the for Contractors, unless the Contractor													
16. Description of Business (Must include		-		-									
17. NAICS Code: (Select at least one.	Go to www.aztaxes.gov for a list	eting of codes) *											
18. Identification of Owner, Partners, Co	rporate Officers, Members / Man	aging Members or Officials	of this employing unit										
A. Name (Last, First, MI) *	B. Soc. Sec. No. * C.	Title * D. % Owned *	E. Complete Resid	ence Address *	F. Phone Number *								
If the owner, partners, corporate offic control another business in Arizona,													
	THIS BO	X FOR AGENCY USE ON	LY										
□ New Acct. No	LIAB		DLN										
Change Start													
Revise S/E Date			WH										

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Section B: Trans																
1. Date Business S					es Began *					ated ann	iual incon	ne for you	r first twelv	e months	of busine	ess?
4. Business Classe	es (Select	at least o	ne. See	Section	H for a listing of b	ousiness cla	asses o	n page	4) *							
5. TPT Filing Meth	od			6. Do	es your business	sell tobacc	o produ	ucts?	7			iness se	ll new mo	otor vehic	cle tires	or
☐ Cash Rece	eints				Yes If ye	es,				vehicle						
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☐ Yes ☐	☐ No	-	-	. 02			-7			-	7109	000				
9. Location of Tax	Records (Street Add	dress, Cit	ty, State	and ZIP code) Do	not use P	O Box	or Route	e No.	*						
10. Name of Comp	any or Pe	erson to Co	ontact					11.	. Phor	ne Numb	er					
For additional loc	ations, co	omplete t	he follow	ving: (If	more space is n	eeded, ple	ase at	tach ad	lditior	nal sheet	ts)					
12. "Doing Busines	s As" Nar	ne for this	Location	1							1	3. Phone	Number			
14. Physical Locati	on Addre	ss (Do not	t use PO	Box or R	oute No.)											
15. City					1	6. County					17. St	ate	18. ZIP co	ode		
19. "Doing Busines	s As" Nar	ne for this	Location	1							2	20. Phone	Number			
21. Physical Locati	on Addres	es (Do not	tusa PO	Boy or R	oute No.)											
	on Addres	33 (D0 1101		DOX OF IN	.oute No.)											
22. City					2	3. County					24. St	ate	25. ZIP co	ode		
Section C: Progra	am Cities	/ Licens	e Fees E	Below is	a list of cities ar	nd towns I	icense	d by the	e Ariz	ona Dep	artment	of Reven	ue.			
City/Town	Code	Fee	No. of Loc	Total	City/Town	Code	Fe		lo. of Loc	Total	City	/Town	Code	Fee	No. of Loc	Total
Benson	BS	5.00			Goodyear	GY	5.0	00			Sahuari		SA	5.00		
Bisbee	BB	1.00			Guadalupe	GU	2.0				San Luis	3	SU	2.00		
Buckeye	BE	2.00			Hayden	HY	5.0			-	Sedona		SE	2.00		
Bullhead City	BH	2.00			Holbrook	HB	1.0				Show Lo		SL	2.00		
Camp Verde	CE	2.00			Huachuca City Jerome	HC JO	2.0			-	Sierra V Snowfla		SR SN	1.00 2.00		
Carefree Casa Grande	CA CG	10.00 2.00			Kearny	KN	2.0			-	Somerto		SO	2.00		
Cave Creek	CK	20.00			Kingman	KM	2.0				South To		ST	2.00		
Chino Valley	CV	2.00			Lake Havasu	LH	5.0				Springer		SV	5.00		
Clarkdale	CD	2.00			Litchfield Park	LP	2.0				St. John		SJ	2.00		
Clifton	CF	2.00			Mammoth	MH	2.0	00			Star Val	ley	SY	2.00		
Colorado City	CC	2.00			Marana	MA	5.0				Superior		SI	2.00		
Coolidge	CL	2.00			Maricopa	MP	2.0				Surprise)	SP	10.00		
Cottonwood	CW	2.00			Miami	MM	2.0				Taylor		TL	2.00		
Dewey/Humboldt	DH	2.00			Oro Valley	OR	12.0			1	Thatche		TC	2.00		
Douglas	DL	5.00			Page	PG	2.0			-	Tolleson		TN	2.00		
Duncan	DC EG	2.00			Paradise Valley Parker	PV PK	2.0			-	Tombsto	one	TS WT	1.00 2.00		
Eagar El Mirage	EM	15.00			Patagonia	PA	25.0			-	Wellton Wickent	oura	WB	2.00		
Eloy	EL	10.00			Payson	PS	23.0			+	Willcox	July	WC	1.00		
Florence	FL	2.00			Pima	PM	2.0				Williams	<u> </u>	WL	2.00		
Fountain Hills	FH	2.00			Pinetop/Lakesid		2.0				Winkelm		WM	2.00		
Fredonia	FD	10.00			Prescott Valley	PL	2.0				Winslow		WS	10.00		
Gila Bend	Gl	2.00			Quartzsite	QZ	2.0				Youngto		YT	10.00		
Gilbert	GB	2.00			Queen Creek	QC	2.0				Yuma		YM	2.00		
Globe	GL	2.00			Safford	SF	2.0	00								
Dian	se Note:	City for	יים מוב פני	hiect to	change (go to o	ur waheit	Tota	l of Cit	y Fee	s:						
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Section D): V	Vithh	oldin	ıg/Un																									
1. Date E			na. *	:	2.	Are y	ou lia	able fo	or Fe	deral L	Jnen	nploy	ment	Tax?)		3.		indivi holdir						at are	exclud	ded fro	om	
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							No	Ye	ear _				_						No										
4. Do you	have	an II	RS R	uling	that o	grants	s an e	exclus	ion			5.	Doy	ou h	ave o	r hav	e you	ı pre	viousl	y had	an A	rizon	a Un	employ	/ment	Tax No	ımbe	r?	
from Fe	edera	l Une	mplo	ymen	t Tax	?								No															
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Previous (Owne	r Info	rmat	ion or	Prev	vious	Legal	l Forn	n of B	Busnes	s Inf	orma	ation	(See	instru	ction	s.)												
11. Name	e(s) o	f Pre	vious	Own	er(s)	*								12.	Busin	ess N	Name	of P	revio	us Ov	vner(s) *							
13. Curre	ent Ma	ailing	Addr	ess o	f Prev	vious	Own	er(s)	(Stre	et, City	y, Sta	ate, Z	IP co	ode)															
14. Curre	nt To	lonho	no N	lumbo	r of E	Dravio	oue O	lwnor	(c)					15	llnom	nlov	mont	Λοοο	unt N	lumb	ar of	Drovi	aue C)wner(:	c)				
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Section E: AZTaxes.gov Security Admir	nistrator (Authorized User)			
By electing to register for www.aztaxe withholding taxes. You also designate	s.gov you can have online acauthorized users to access the	ccess to account information, and file and pay A see services.	rizona transaction, use, and	
☐ I Elect to Register to use aztaxes.gov	to file and pay online.			
☐ I DO NOT Elect to Register to use azt	axes.gov to file and pay online.			
Authorized Users Last Name		2. Authorized Users First Name		
3. Authorized Users Title		Authorized Users Social Security Number		
5. Authorized Users Email Address		6. Authorized Users Phone Number		
Section F: Signature(s) by individuals	legally responsible for the busir	ness (required)		
This application must be signed by either a	sole owner, partners, corporate of	fficer, managing member, the trustee, receiver or perso	nal representative of an estate.	
Under penalty of periury I (we) the appli	icant declare that the information	on provided on this application is true and correct.	I (wa) haraby authorize the security	
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	_	the business identified in Section A. This authority is	to remain in full force and effect until	
the Arizona Department of Revenue has re-	ceived written termination notificati	ion from an authorized officer.		
Type or Print Name	Title	Signature	Date	
Type or Print Name	Title	Signature	Date	
THIS APPLICA Equal Opportunity E	TION MUST BE COMPLETED, SI mployer/Program • This documen	GNED AND RETURNED AS PROVIDED BY ARS § 23 t available in alternative formats by contacting the UI T	-722 ax Office.	
Section G: Indian Reservation Codes				

ection G: Indian Reservation Codes														
Indian Reservation (County)	Code	Indian Reservation (County)	Code	Indian Reservation (County)	Code	Indian Reservation (County)	Code							
Ak-Chin (Pinal)	PNA	Hopi (Coconino)	COJ	Pascua-Yaqui (Maricopa)	MAN	Tohono O'dham (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 (Mar.)	MAO	White Mtn Apache (Apache)	APD							
Fort McDowell-Yavapai (Mar.)	MAE	MAE Hualapai (Mohave)		San Carlos Apache (Gila)	GLP	White Mtn Apache (Gila)	GLD							
Fort Mohave (Mohave)	MOF	Kaibab-Paiute (Coconino)	COL	San Carlos Apache (Graham)	GRP	White Mtn Apache (Graham)	GRD							
Fort Yuma-Quechan (Yuma)	YMG	Kaibab-Paiute (Mohave)	MOL	San Carlos Apache (Pinal)	PNP	White Mtn Apache (Navajo)	NAD							
Gila River (Maricopa)	MAH	Navajo (Apache)	APM	San Juan Southern Paiute (Coco.)	COQ	Yavapai Apache (Yavapai)	YAW							
Gila River (Pinal)	PNH	Navajo (Coconino)	COM	Tohono O'Odham (Maricopa)	MAT	Yavapai Prescott (Yavapai)	YAX							
Havasupai (Coconino)	COI	Navajo (Navajo)	NAM	Tohono O'Odham (Pima)	PMT									
Section H: Business Classe	s													
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Section H: Business Cla	asses		1				1
Business Class	Code	Business Class	Code	Business Class	Code	Business Class	Code
Mining - Nonmetal	002	Commercial Lease	013	Use Tax - Utilities	026	Jet Fuel Tax	049
Utilities	004	Personal Property Rental	014	Rental Occupancy Tax	028	Jet Fuel Use Tax	051
Communications	005	Contracting - Prime	015	Use Tax Purchases	029	Rental Car Surcharge	053/055
						Jet Fuel Tax > 10 million	
Transporting	006	Retail	017	Use Tax from Inventory	030	gallons	056
		Severance -					
Private Car - Pipeline	007/008	Metalliferous Mining	019	Telecommunications Devices	033	Use Tax Direct Payments	129
		Severance - Timbering		911 Wireless		911 Wireline	
Publication	009	Ponderosa	021	Telecommunications	036	Telecommunications	131
		Severance - Timbering				Rental Car Surcharge -	
Job Printing	010	Other	022	Contracting - Owner Builder	037	Stadium	153
		Recreational Vehicle					
Restaurants and Bars	011	Surcharge	023	Municipal Water	041		
Amusement	012	Transient Lodging	025	Membership Camping	047		

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INSTRUCTIONS FOR ARIZONA JOINT TAX APPLICATION

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

- For licensing questions on Transaction Privilege, Withholding or Use Tax (Department of Revenue) call (602) 542-4576 or 1-800-634-6494 (from area codes 520 and 928).
- For Unemployment Tax (Department of Economic Security) call (602) 771-6602 or e-mail <u>uit.status@azdes.gov</u>

USE THIS APPLICATION TO:

- License New Business: A new business with no previous owners.
- Change Ownership: If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (sole proprietorship to corporation, etc.).

If you need to update a license, add a business location, get a copy of your license or make other changes: Complete a Transaction Privilege Tax License Update form and include fees of \$12 per location.

Section A: TAXPAYER INFORMATION

1. 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 and display a separate license certificate 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 purposes of reporting transaction privilege 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. Please submit update form.

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 regarding licensing requirements.

2. TYPE OF OWNERSHIP

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

- 3. 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. The EIN is required for all employers. A penalty of \$5 will be assessed

- by the Department of Revenue for each document filed without a TIN.
- 4. 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."
- **6.** Enter the **business telephone number** including area code.
- **7.** Enter the **fax number** including area code.
- 8. and 9. 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 address differs for licenses (for instance withholding and unemployment insurance), please use cover letter to explain.
- Enter the e-mail address (option) for the business or contact person.
- 11. See section G for listing of **reservation codes** if your business is located on an Indian Reservation.
- **12. and 13.** Enter the **physical location** of business including county. This can not be a PO Box or Route Number.
- **14.** If you are a **construction contractor**, read the bonding requirements carefully.
- **15.** If you answered yes, you must complete Section D.
- 16. 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 North American Industries Classification System (NAICS) code identified for your business activity.
- **18.** Identify the **owners of the business.** Enter as many as applicable; attach a separate sheet if additional space is needed.

Section B: TRANSACTION PRIVILEGE TAX (TPT)

- 1. Enter the date the business started in Arizona.
- Enter date sales began in Arizona, or estimate when you plan to begin selling in Arizona.
- 3. Enter the amount of Transaction Privilege Tax income you can reasonably expect to generate in your first twelve months of business. You will be set up for monthly filing unless your anticipated annual income will result in a tax liability of less than \$1,250, which may qualify you for quarterly filing.
- 4. For businesses applying for Transaction Privilege and/or Use Tax, enter the applicable business classes based on your activity. See Section H for listing of business classes.

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- 5. 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 actual receipts.
- 6. Complete as indicated.
- 7. 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 receive form TR-1 on a quarterly basis.
- If your business is seasonal or a transient vendor, indicate the months in which you intend to do business.
- 10. and 11. Indicate the physical location of your tax records, the contact person and their phone number. This can not be a PO Box or Route Number.
- 12. through 25. If you have additional business locations, complete this section. If more space is necessary, attach additional sheets.

Section C: PROGRAM CITIES / LICENSE FEES

There are no fees for Withholding, Unemployment, or Use Tax registrations. To calculate the fees for TPT licenses, multiply the number of locations in the state by \$12. To calculate the city fees, use the listing of program cities in Section C. 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 city fees sheet with your application. To obtain licensing for cities not listed on the form, please contact the city directly.

Section D: WITHHOLDING/UNEMPLOYMENT TAX INFORMATION

- 1. through 7. Complete as indicated.
- **8.** Enter the date you acquired the previous owner's business or changed the legal form of your existing business (sole proprietor to corporation, etc).
- 9. Indicate whether you acquired or changed <u>all</u> or only <u>part</u> of the existing Arizona business. If <u>part</u>, to obtain an unemployment tax rate based on the business's previous account, you must request it no later than 180 days after the date of acquisition or legal form of business change; contact the Unemployment Tax Office Experience Rating Unit for an Application & Agreement for Severable Portion Experience Rating Transfer (form UC-247; printable version available online at <u>www.azui.com</u>).
- 10. Indicate the manner in which you became the new owner or operator of this business or, if you merely changed the legal form of your existing business, check "Other" and explain, for example, "Changed sole proprietorship to corporation.".
- 11. through 12. Complete as indicated if you acquired an existing business or, if you merely changed the legal form of your existing business, provide information on your business under its previous legal form.

13. through 15. Complete as indicated if you know the previous owner's information or, if you merely changed the legal form of your existing business, provide information on your business under its previous legal form.

16. Once certain conditions are met, the law requires employers to provide unemployment insurance coverage to their workers, but only for services the law defines as employment. Check Box A if you believe you have not met such conditions and you voluntarily elect to provide such coverage anyway. Check Box B if you voluntarily elect to cover your workers who perform services the law excludes from its definition of employment and who are excluded from coverage otherwise. Leave boxes blank if neither choice applies.

Please note: If you check one or both boxes, then your signature(s) in Section F confirm(s) your voluntary election to assume liability for the extent of unemployment coverage your selection indicates for at least two calendar years, and you will not be permitted to challenge this election at a later date if it is approved. To learn more, please refer to the *Employers' Handbook or Guide to Arizona Employment Tax Requirements* available online at www.azui.com, or contact the Unemployment Tax Office Employer Status Unit.

Section E: AZTaxes.gov AUTHORIZED USER INFORMATION

1. through 6. Complete this section if you would like to designate a security administrator for your online services at www.aztaxes.gov. The authorized individual will have full access to tax account information and will add or delete users and grant user privileges to view tax account information, file tax returns, and remit tax payments on behalf of the business identified in Section A. The name and e-mail address of the administrator are required for registration.

Section F: SIGNATURES

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

Section G: INDIAN RESERVATION CODES

If your business is located on an Indian Reservation, select the appropriate code from this table and indicate on Section A-11.

Section H: BUSINESS CLASSES

Select appropriate business classes based on your business activities. You must indicate at least one business class on Section B-4.