

ARIZONA JOINT TAX APPLICATION

DEPT. OF REVENUE
1600 W Monroe
PHOENIX AZ 85007
www.revenue.state.az.us



DEPT. OF ECONOMIC SECURITY
PO BOX 6028
PHOENIX AZ 85005-6028
www.de.state.az.us

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 (from area codes 520 and 928). For questions on Unemployment Tax call (602) 248-9396 or e-mail uit.status@mail.de.state.az.us. Please return to: **Department of Revenue, 1600 W Monroe, Phoenix AZ 85007.**

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			IN CARE OF		
MAILING ADDRESS (STREET, ROUTE NO. OR P.O. BOX)			E-MAIL ADDRESS		
CITY	STATE	ZIP CODE	BUSINESS PHONE NUMBER ()		
PRIMARY ARIZONA LOCATION OF BUSINESS (or Physical Address if not in AZ) 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 the supplement form on page 4.

DESCRIPTION OF BUSINESS (MUST INCLUDE TYPE OF MERCHANDISE SOLD OR TAXABLE ACTIVITY OR TYPE OF EMPLOYMENT)				NAICS CODE	
DATE BUSINESS STARTED IN ARIZONA	DATE SALES BEGAN	DATE EMPLOYEES FIRST HIRED	AVERAGE NO. OF EMPLOYEES		
TPT FILING METHOD: CASH RECEIPTS <input type="checkbox"/> ACCRUAL <input type="checkbox"/>		FEDERAL EMPLOYER IDENTIFICATION NUMBER (REQUIRED FOR EMPLOYERS AND CORPORATIONS)			
ARE YOU LIABLE FOR FEDERAL UNEMPLOYMENT TAX? YES <input type="checkbox"/> NO <input type="checkbox"/>		IF YES WHAT WAS THE FIRST YEAR OF LIABILITY: _____			

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

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.
---------------	------------------	-----------------	---------

THIS APPLICATION MUST BE COMPLETED, SIGNED AND RETURNED AS PROVIDED BY ARS § 23-722
 Equal Opportunity Employer/Program • This document available in alternative formats by contacting the UI Tax Office.

DES	THIS BOX FOR AGENCY USE ONLY	DOR
<input type="checkbox"/> NEW <input type="checkbox"/> CHANGE <input type="checkbox"/> REVISE <input type="checkbox"/> REOPEN ACCT NO _____ LIAB _____ START _____ LIAB EST DATE _____ S/E DATE _____	TPT _____ WH _____ CITIES _____	

V. LOCATION OF TAX RECORDS (by whom and where your records are maintained)

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

VI. ADDITIONAL INFORMATION

What is your anticipated annual income for your first twelve months of business? _____

Does your business sell new motor vehicle tires or vehicles? Yes No

Does your business sell tobacco products? Yes No Retailer Distributor

Did you acquire all or part of an existing business? Yes No If yes, you must complete Unemployment Tax Addendum, Page 3.

VII. EMPLOYMENT INFORMATION (complete only if applying for withholding/unemployment tax license)

Record of Arizona wages paid by calendar quarters for current and preceding calendar years.

YEAR	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER

Weekly record of number of persons performing services in Arizona for current & preceding calendar year.

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE

VIII. ARE INDIVIDUALS PERFORMING SERVICES FOR YOU EXCLUDED FROM WITHHOLDING OR UNEMPLOYMENT TAX?

Yes No If yes, explain: _____

IX. FEES FOR TRANSACTION PRIVILEGE TAX (no fee for withholding, use or unemployment)

State Fees (# loc. x \$12.00): _____ City Fees (Total from Table): _____ Total Fees: _____

X. SIGNATURE(S) BY INDIVIDUALS LEGALLY RESPONSIBLE FOR THE BUSINESS (REQUIRED)

This application must be signed by either a sole owner, two partners, two corporate officers, members and/or managing members, the trustee, receiver or personal representative of an estate.

UNDER PENALTY OF PERJURY I (WE) DECLARE THAT THE INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.

TYPE OR PRINT NAME	TITLE	SIGNATURE	DATE
TYPE OR PRINT NAME	TITLE	SIGNATURE	DATE

UNEMPLOYMENT TAX ADDENDUM

I. IF YOU ACQUIRED ALL OR PART OF AN EXISTING ARIZONA BUSINESS, PLEASE COMPLETE THIS SECTION

Date Acquired:	Acquired: All <input type="checkbox"/> Part <input type="checkbox"/>
----------------	--

Acquired by: Purchase Lease Other Explain Other:

II. PREVIOUS OWNERS INFORMATION

Name(s) of Previous Owners:

Business Name of Previous Owners:

Current Street Address of Previous Owners:

City, State, ZIP

Current Telephone Number of Previous Owners:

Unemployment Number of Previous Owners:

III. VOLUNTARY ELECTION OF UNEMPLOYMENT TAX COVERAGE

The undersigned, on behalf of the employing unit, voluntarily elects beginning January 1 of the current calendar year or the date employment started if later, and continuing for not less than two full calendar years to:

- A. Become an employer subject to Title 23, Chapter 4, Arizona Revised Statutes, to the same extent as all other employers and extend unemployment tax coverage to my employees although not mandatory.
- B. Extend coverage to all employees performing services excluded from coverage as shown in Section VIII, on Page 2.

SIGNATURE/TITLE	DATE	AGENCY USE ONLY
		APPROVED/DATE

ADDITIONAL INSTRUCTIONS FOR UNEMPLOYMENT TAX ADDENDUM

WHAT IS A SUCCESSOR EMPLOYER?

When you acquire all or part of a business, which was required to pay unemployment taxes in Arizona, you are a "successor" for unemployment tax purposes. As a successor, you are immediately liable for unemployment taxes regardless of the amount of wages you pay or the number of workers you employ.

As a successor, you may also take into account wages paid by the former owner in determining the amount of wages on which you must pay taxes during the year in which you acquired the business. For example, if the former owner has paid wages in excess of \$7,000 to a worker you continue to employ, you will not have to pay taxes on any additional wages you pay this worker in the year you acquire the business.

ACQUISITION OF ALL OF AN EXISTING ARIZONA BUSINESS

When you acquire an entire business and continue its operation, you are assigned the tax rate and experience rating account of the former owner. The experience rating account includes the record of wages and taxes previously paid. Therefore, any unemployment benefits awarded based on wages paid by the former owner may be charged to your account. Additionally, you may be liable for taxes unpaid by the former owner. When acquiring a business, consider whether any unemployment taxes remain unpaid by the seller.

ACQUISITION OF A PART OF AN EXISTING ARIZONA BUSINESS

If you acquire a PART of a business and continue to operate it, you are not automatically assigned the tax rate and experience rating account of the former owner. To apply for a portion of the account and its corresponding tax rate, you must file an "Application & Agreement for Severable Portion Experience Rating Transfer" (UC-247) within 180 days of acquiring the business. The former owner must agree and provide payroll information for the portions of the business acquired and retained. Your account may then be charged for a portion of the unemployment benefits paid to the former owners' employees. The application form is available online at <http://www.de.state.az.us> or you may call (602) 248-9101 to obtain an application.

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 the "Employers Handbook" (available online at <http://www.de.state.az.us> or "Guide to Arizona Employment Tax Requirements."

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

CITY/TOWN	CODE	FEE	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	
TOTAL			

CITY/TOWN	CODE	FEE	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	
TOTAL			

CITY/TOWN	CODE	FEE	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	
Willcox	WC	1.00	
Williams	WL	2.00	
Winkelman	WM	2.00	
Winslow	WS	10.00	
Youngtown	YT	10.00	
Yuma	YM	2.00	
TOTAL			

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'Odham (Pinal)	PNT
Cocopah	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	Hualapai (Mohave)	MOK	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	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		

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 _____

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

NAME DOING BUSINESS AS AT THIS LOCATION _____

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

If more space is needed, please attach additional sheet.

INSTRUCTIONS FOR ARIZONA 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 acquiring or succeeding to all or part of 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 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. Request on update form.**

PLEASE NOTE THE FOLLOWING IMPORTANT INFORMATION IF YOU ARE ENGAGED IN CONTRACTING ACTIVITIES:

Prior to the issuance of a Transaction Privilege Tax license, new or out of state contractor's are required to post a Taxpayer Bond for Contractors, unless the Contractor qualifies for an exemption from the bonding requirement. The primary type of contracting being performed determines the amount of bond to be posted. Bonds must be issued by a surety company authorized to transact business in Arizona. For more information on bonding, please see the "Taxpayer Bonds" publication.

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. A 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 address differs for licenses (for instance withholding and unemployment insurance), please use cover letter to explain.
- E-mail address (optional). Enter the e-mail address for the business or contact person.
- 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 Arizona business location(s) (or physical address if not in Arizona). For additional business location(s) complete the supplemental form on the bottom of page 6.
- 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.
- If available, enter the North American Industries Classification System code identified for your business activity.
- Enter the date the business started in Arizona.
- Enter date sales began in Arizona, or estimate when you plan to begin selling 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.
- Indicate whether you are liable for Federal Unemployment Tax and the first year of your liability.
- 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 and Corporations 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. ADDITIONAL INFORMATION

- Enter the amount of Transaction Privilege Tax income you can reasonably expect to generate in your first twelve months of business. Under Arizona law, in accordance with ARS § 42-5014, a taxpayer may report:

ANNUALLY, if annual tax is less than \$500.

QUARTERLY, if annual tax is \$500 - \$1250.

To request less frequent filing, indicate your anticipated annual income for the first twelve months of business in section VI on page 2.

- 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.
- Complete as indicated.
- Answer Yes or No. If yes, you must complete the Unemployment Tax Addendum and attach it to your Arizona Joint Tax Application.

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. COMPLETE AS APPLICABLE

IX. 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 city fees sheet with your application. **To obtain licensing for cities not listed on the form, please contact the city directly.**

X. SIGNATURES

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