



CITY OF PHOENIX
Finance Department
 Tel: (602)262-6785,
 option 4
 TTY: (602)534-5500

APPLICATION FOR TRANSACTION PRIVILEGE (SALES) AND USE TAX LICENSE

ACCOUNT/REFERENCE NO.

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|---|---|--|---|
| Check one: <input type="checkbox"/> New Business <input type="checkbox"/> New Owner of Existing Business <input type="checkbox"/> Change in Business Location | | Previous City License #: | If consolidating account, provide Master #: |
| Section I. Business Information Verify that your business is located in Phoenix at www.phoenix.gov/imap . | | | |
| Business Name (Company, DBA, or Individual; first name, last name): | | Owning Entity Name (Corporation, LLC, etc.): | |
| Physical Business Street Address, i.e., retail store, rental property (<u>NOT</u> a P.O. Box number, a PMB, or single-family home rental): | | | |
| City, State, Country, Zip Code (+4): | | Business Phone # with Area Code: | |
| Tax Liability Start Date in Phoenix: | E-Mail Address: | | |
| | State License #: | Federal I.D. #: | |
| Section II. Mailing Address & Phone Number | | | |
| Enter Name (if different from Section I above) or "Care of" Name: | | | |
| Mailing Address: | | | |
| City, State, Country, Zip Code (+4): | | Phone # with Area Code: | |
| Section III. Business Ownership | | | |
| Ownership: | Sole Revocable Trust* | Husband/Wife Irrevocable Trust* | LLC* Corp./Inc., State ____* General Partnership* Ltd. Partnership* Other, explanation: _____ |
| *List of officers attached: Yes No | 1.) Name: | | Title: |
| | Home Address: | | SSN #: |
| | City, State, Country, Zip Code (+4): | | Phone #: |
| | 2.) Name: | | Title: |
| | Home Address: | | SSN #: |
| | City, State, Country, Zip Code (+4): | | Phone #: |
| Section IV. Business Type (Check all that apply and provide a detailed description of your business.) | | | |
| Do you sell Liquor? Yes No | Retail Restaurant/Bar Hotel/Motel Retail Food Sales Advertising Job Printing Amusement Personal Property Rental Telecommunications Short-Term Motor Vehicle Rental | NAICS Code (6 digits): ____ - ____ - ____ - ____ - ____ - ____ | |
| Reporting Method: Cash Accrual | Commercial Rental Property Residential Rental Property, # of Units _____ Construction Contracting, AROC# _____ Home Builder/Spec. Sale Use Tax (Phoenix business) Use Tax (out-of-state business with no AZ nexus) | Principal business codes are available at www.naics.com/search.htm | |
| Describe Nature of Business: | | | |
| Section V. Business Premises Status | | | |
| Do you own your business location? Yes No If yes, is this your residence? Yes No If yes, skip to the Signature section. | | | |
| Do you rent a portion of the business premises to another entity or business? Yes No If yes, see the instructions for more information. | | | |
| Landlord/Property Manager: | Mailing Address: | | Phone # with Area Code: |

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|--------------------------------|
| OFFICE USE ONLY |
| NOV Date or DISV Ref.# |
| ST Code |
| / |
| / |
| / |
| NAICS Code |
| Rental Units |
| Owner Type |
| Reporting Method C A |
| Liability Date |
| Entered by |
| I-Edited by |
| Approved by |

I certify that the statements made in this application are true and complete to the best of my knowledge. I accept the license authorized and issued in response to this application with the condition that I report timely and pay any and all privilege taxes due by me to the City of Phoenix. *IF APPLICABLE, I UNDERSTAND THAT BY LAW, I MAY BE LIABLE FOR ANY UNPAID TAX DUE BY THE FORMER OWNER(S) OF THIS BUSINESS.*

FOR CITY USE ONLY BELOW

Applications received incomplete or without payment may not be processed. Postmarks are not accepted as proof of timely payment.

| | |
|---------------|--------|
| Printed Name: | Title: |
| Signature: | Date: |

Checks are payable to Phoenix City Treasurer, P.O. Box 2005, Phoenix, AZ 85001-2005.

Mailing Address: P.O. Box 2005, Phoenix, AZ 85001-2005

Telephone: (602) 262-6785, option 4

TDD: (602) 534-5500

E-Mail Address: tax@phoenix.gov

Website Address: www.phoenix.gov/finance/pl

GENERAL FORM INSTRUCTIONS

All information given on this application is public information, with the exception of Social Security numbers.

Complete the following sections:

- Check box: Mark a box to designate the purpose for the application and specify whether it is for a new business, a new owner of an existing business, or a change in business location.
- Previous City License #: If applicable, list the previous City license number.
- Master #: If consolidating a license account, provide the Master license number.

Section I – Business Information (Verify that your business is located in Phoenix at www.phoenix.gov/imap.)

- Business Name: Indicate the business name, if one will be utilized. Otherwise, provide the name of the business owner. Property managers applying on behalf of a client should indicate the property owner's name in this section.
- Owning Entity Name: Indicate the name of the business owner or owning entity.
- Physical Business Street Address & Phone: Indicate the physical address of the Phoenix business location, including a suite, unit, or apartment number. A P.O. Box or PMB number is not accepted for a business location. A separate license application must be completed for each multi-unit property and/or commercial property. See our website for special instructions on single family home licensing. The phone number listed here should correspond to the Phoenix business location.
- Liability Start Date: Indicate the date (month/day/year) in which you will begin taxable business activity in Phoenix.
- E-mail address: Indicate the e-mail address for the person who should receive general Phoenix Transaction Privilege (Sales) and Use Tax information and updates. This email address will be used for registration to our e-services so that you may file your tax returns on-line.
- State License #: www.revenue.state.az.us
- Federal I.D. #: www.irs.gov

Section II – Mailing Address & Phone Number

Complete this area only if the information is different from Section I. Provide the name of the person and the address to which the business license and tax return correspondence will be sent. Please include the suite, unit, or apartment numbers.

Section III – Business Ownership

Indicate the type of business ownership that is applicable for your entity. If you indicated "Other", please describe your ownership type. All corporations must provide the state of incorporation and at least two officers' contact information. An LLC must provide at least the Managing Member's contact information. General Partnerships must provide the names of the general partner(s). You may attach a list of owners, corporate officers, members, and/or partners, along with their names and titles, to the application. Please provide the home address for each corporate officer or partner and not the business address. P.O. Box numbers or PMBs are not accepted as the home address information.

Section IV – Business Type

Indicate all the business types that apply. If you sell liquor, you must contact License Services at (602) 262-4638, option 3.

For the Reporting Method, select the cash method if you recognize your gross income based upon the date the funds are received. Select the accrual method if you recognize your gross income when it is earned, regardless of when the funds are received.

Provide a detailed description of the nature of your business activity. If you engage in retail sales, list the type of items sold. If you engage in construction contracting, list the nature of the type of contracting and provide your Arizona Registrar of Contractor number.

Provide your 6 digit NAICS Code. Principal NAICS business codes are available at www.naics.com/search.htm.

Section V – Business Premises Status

Indicate whether or not you own your business location. If you do not own your business location, please provide the name of the legal owner or property manager, along with their mailing address and phone number. If you lease or take consideration for the use of property from a related entity you own, this business activity may taxable as commercial rental and an additional license may be required.

GENERAL INFORMATION

WHO IS REQUIRED TO HAVE A TRANSACTION PRIVILEGE (SALES) AND USE TAX LICENSE?

- Every person desiring to engage or continue in business activities within the City on which a Privilege Tax is imposed upon,
- every person engaging or continuing in the business of storing or using tangible personal property within the City on which a Use Tax is imposed upon, and/or
- every person required to report and pay a tax upon Rental Occupancy, as imposed by Phoenix Tax Code Section 14-440.

A person engaged in more than one business activity subject to City Transaction Privilege and Use taxes at any one business location is not required to obtain a separate license for each activity provided that at the time such person makes application for a license, he list on such application, each business activity in which he is engaged. The licensee shall inform the Tax Collector of any changes in his business activities within thirty (30) days. See Phoenix Tax Code Section 14-300 for further information.

This license does not preclude the authority of other city departments or city regulations. The licensee should call the Planning and Zoning Department at phone number (602) 262-7844 if there are any questions concerning land use or sign placement before engaging in business.

The application is used for data entry and must be typed or printed in black ink. License fees must be fully paid prior to the issuance of a license and prior to engaging in business. Return the completed and signed application to the City of Phoenix Tax Division, enclosing a check for the total applicable fees payable to the Phoenix City Treasurer. **Incomplete applications or applications submitted without payment will delay the processing and licensing of your business activity.** The Transaction Privilege and Use Tax License certificate shall be on display to the public in the licensee's place of business.

The privilege license is not transferable between owners or locations. When the business ownership entity is modified or the business relocates to a different address, the existing privilege license must be cancelled and a new privilege license must be obtained under the new entity ownership or new business location. Except as provided for in Phoenix Tax Code Section 14-340, the privilege license shall be valid until the licensee of the business activity requests cancellation and/or surrenders the license. If you are the new owner of an existing business, please provide the name and Phoenix license number of the previous owner. Ensure that the person you are buying the business from owes no back taxes or fees to the City of Phoenix. **By law, you may be responsible for all back taxes and fees.**

FEE SCHEDULE

Business Activity (Except Residential or Commercial Rental)

A non-refundable \$50.00 license fee is due within 30 days of the business liability start date in the initial year of application. If the license fee is not paid in full, a 50% late fee (\$25.00) will be assessed. Each subsequent year, an annual license renewal fee of \$50.00 is due on January 1 of each year and shall be considered delinquent if the payment is not received on or before the last business day of January.

Residential Rental Activity

For persons engaged in the rental of residential real property, a non-refundable \$2.00 per unit license fee, up to a maximum of \$50.00 per license, is due within 30 days of the business liability start date in the initial year of application. If the license fees are not paid in full, a 50% late fee (\$1.00 per unit) will be assessed. Each subsequent year, an annual license renewal fee of \$2.00 per unit, up to a maximum of \$50 per license, is due on January 1 of each year and shall be considered delinquent if the payment is not received on or before the last business day of January.

Commercial Rental Activity

For persons engaged in the rental of commercial real property, the license fee is \$0.00. The license must be obtained within 30 days of the business liability start date of the business activity. Each subsequent year, the license will be renewed on January 1 of each year.

Combination of Residential Rental & Other Business Activity

A maximum non-refundable \$50.00 license fee is due within 30 days of the business liability start date in the initial year of application. If the license fee is not paid in full, a 50% late fee (\$25.00) will be assessed. Each subsequent year, an annual license renewal fee of \$50.00 is due on January 1 of each year and shall be considered delinquent if the payment is not received on or before the last business day of January.

Combination of Residential Rental & Commercial Rental Activity

For persons engaged in the rental of residential real property, a non-refundable \$2.00 per unit license fee, up to a maximum of \$50.00 per license, is due within 30 days of the business liability start date in the initial year of application. If the license fees are not paid in full, a 50% late fee (\$1.00 per unit) will be assessed. Each subsequent year, an annual license renewal fee of \$2.00 per unit, up to a maximum of \$50 per license, is due on January 1 of each year and shall be considered delinquent if the payment is not received on or before the last business day of January.

Any licensee who permits his license to expire through cancellation as provided in Phoenix Tax Code Section 14-340, by his request for cancellation by surrender of the license, or by the cessation of the business activity for which the license was issued, and who thereafter applies for a license, shall be granted a new license as an original application and shall pay the current license fee. Any licensee who loses or misplaces his Transaction Privilege and Use License that is still in effect shall be charged the current license fee for each reissuance of a license.

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