JT-1/UC-001 (12/03)



ARIZONA JOINT TAX APPLICATION

IMPORTANT: See attached instructions before completing this application. 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 complete application to: Licensing & Registration Section, Department of Revenue, 1600 W Monroe, Phoenix AZ 85007.

To complete this online, go to

www.aztaxes.gov

Incomplete applications will not be processed. All required information is designated with asterisk *.

| Section A: Taxpayer Information (Ple | ase print legibly or type th | | | tion.) | | | | | | | |
|---|-------------------------------|----------------------|---|---|---------------------|------------------------|--|--|--|--|--|
| 1. License Type (Please check all that a | pply) * | 2. Typ | 2. Type of Ownership | | | | | | | | |
| Transaction Privilege Tax (TPT) | | | Individual / Sole Proprietorship Sub-Chapter S Corporation | | | | | | | | |
| Withholding/Unemployment Tax (| if hiring employees) | | Partnership Association | | | | | | | | |
| Use Tax | 5 () () | | Limited Liability Company Trust Government | | | | | | | | |
| TPT For Cities ONLY | | | Limited Liability Partnership Government Corporation Estate | | | | | | | | |
| 3. Employer Identification Number (Req | uired for Employers and | | State of Inc. | | Joint Ventu | Ire | | | | | |
| Corporations) or Social Security Num | | | Date of Inc. | | Receiversh | | | | | | |
| | | * Tax | * Tax exempt organizations must attach a copy of the Internal Revenue Service letter of | | | | | | | | |
| | | determ | nination. | | | | | | | | |
| 4. Legal Business Name / Owner / Emp | loying Unit * | | | | | | | | | | |
| | | | | | | | | | | | |
| 5. Business or "Doing Business As" Nar | ne * | 6. Bu | siness Phone Num | nber * | 7. Fax Number | | | | | | |
| | | (|) | | () | | | | | | |
| 8. Mailing Address (Street, City, State, 2 | ZIP code) | | | | 9. Country | | | | | | |
| | | | | | | | | | | | |
| 10. Email Address | | | your business loca | ated on an Indian Res | ervation? | | | | | | |
| | | | | (S | ee Section H for li | sting of Reservations) | | | | | |
| 12. Physical Location of Business (Stree | nt City State 710 code) * | | No | | 13. County | | | | | | |
| | ei, Oily, Siale, Zir Coue, | | | | ion obtainly | | | | | | |
| | For additional | husingga lar | | Castian D | | | | | | | |
| | | | cations, complete | • | | | | | | | |
| 14. Are you a construction contractor? * | | Id you acquir Yes | | existing business? * omplete the Unemploy | ment Tax Informa | tion (Section D) | | | | | |
| | | | n yes, you must o | | | | | | | | |
| Prior to the issuance of a Transaction | | - | ate contractors a | re required to post a | Taxnaver Bond | for Contractors unless | | | | | |
| the Contractor qualifies for an exempt | | | | | | | | | | | |
| to be posted. Bonds must be issued | | | | | | | | | | | |
| "Taxpayer Bonds" publication. | | | | | | | | | | | |
| 16. Description of Business (Must include | le type of merchandise sold | or taxable ac | tivity or type of em | ployment) * | | | | | | | |
| | | | | | | | | | | | |
| 17. NAICS Code: (Select at least one. | Go to www.aztaxes.gov for a | а | 18. Business Cla | asses (Select at least of | one. See Section | I for a listing of | | | | | |
| listing of codes) * | - | | business clas | sses) * | | - | | | | | |
| A. | В. | | A. | | В. | | | | | | |
| С. | D. | | C. | | D. | | | | | | |
| 19. Identification of Owner (and Spouse i | f married) Partners, Corporat | e Officers M | embers (or Managir | ng Members) or Officia | Is of this employin | a unit | | | | | |
| A. Name (Last, First, MI) * | | C. Title * | D. % Owned * | E. Complete Resid | | F. Phone Number * | | | | | |
| | | | | | | | | | | | |
| | | | | | | () | | | | | |
| | | | | | | | | | | | |
| | | | | | | () | | | | | |
| | | | | | | | | | | | |
| | | | | | | () | | | | | |
| | | | | | | () | | | | | |
| If the owner, partners, corporate offic 50% of another business in Arizona, a | | | | | | | | | | | |

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|------------------------|----------------------------------|-----------------|------------------|----------------|-----------------|---------------------|-----------------|------------------|---------------|--|------------|-----------------------------------|-----------|-----------|----------|-----|---|
| Section B: T | | | TPT) | | | | | | | | | | | | | | |
| 1. Date Busine | ss Started in Ari | zona * | 2. 1 | Date Sales B | legan * | | | | 3. V y | 3. What is your anticipated annual income for your first twelve months of business? * | | | | | | | |
| 4. TPT Filing M | lethod: | | 5. 1 | Does your bu | usiness s | sell toba | acco pro | oducts? | 6. C | Does your business sell new motor vehicle tires or vehicles? | | | | | | | |
| Cash R | • | | | Yes | lf yes, | | | | | □ No | | | | | | | |
| Accrual | | 1 | | | Ref | | | istributo | | Yes | (You w | vill be required to file a TR-1.) | | | | | |
| 7. Are you a se filer? | asonal | If yes, ple | ase check Feb | the months i | in which Apr | - | end to c lay | lo busine Jun | ess: Jul | Aug | Sep | | Oct | Nov | | Dec | |
| Yes | | Jali | rep | IVIAI | Арі | | lay | Juli | Jui | Aug | Jep | , | 001 | NOV | <u> </u> | Dec | |
| No No | | | | | | | | | | | | | | | | | |
| 8. Location of 1 | ax Records (Sti | reet Address | s, City, Sta | te and ZIP co | ode): | | | | | | | | | | | | |
| 9. Name of Cor | mpany or perso | n to Contact | | | | | | 10. Ph | one Numb) | er | | | | | | | |
| For Additional | Locations, cor | nplete the f | following: | (If more sp | ace is r | needed | , please | attach | additiona | l sheets) | | | | | | | |
| 11. "Doing Busi | ness As" Name | for this Loc | ation | | | | | | | 12 | . Phone N | lumber | r | | | | |
| | | | | | | | | | | | () | | | | | | |
| 13. Physical Lo | cation Address | (Do not use | PO Box o | r Route No.) | | | | | | | | | | | | | |
| 14. City | | | | | 15. Cou | unty | | | | 16. Stat | ie 1 | 7. ZIP | code | | | | |
| 18. "Doing Busi | ness As" Name | for this Loc | ation | I | | | | | | 19 | . Phone N | lumber | r | | | | |
| 20. Physical Lo | cation Address | (Do not use | ΡΟ Βοχ ο | r Route No.) | | | | | | | () | | | | | | |
| 20. 1 11901001 20 | | (20 1101 000 | | r noute no.j | | | | | | | | | | | | | |
| 21. City | | | | | 22. Cou | unty | | | | 23. Stat | ie 2 | 4. ZIP | code | | | | |
| Section C: W | /ithholding Info | ormation (C | omplete c | only if regist | erina fa | r withh | noldina/ | unempl | ovment ta | (X) | | | | | | | |
| 1. Are you liable | | · · · · | | 2. / | Are indiv | | | | - | , excluded fr | om withho | lding o | r unemp | loymen | t | | |
| 🛛 Yes | If yes, what wa | as the first ye | ear | | tax? | | | | La ! | | | | | | | | |
| No | of liability? | | | | | | yes, pie | ase exp | iain: | | | | | | | | |
| | | | | | □ No | | | | | | | | | | | | |
| 3. Do you have | an IRS writing t unemployment | | an exclusio | n | | ate Em irst Hire | nployees | s 5 | | ave or hav State Tax N | | viously | had an | | | | |
| | unemployment | lan : | | | | | eur | | | If yes, E | | lame | | | | | |
| | | | 6 11 - 11 | | | | | | | Unempl | | | | | | | _ |
| □ No | lf yes, please | e attach a co | py of the l | etter. | | | | | 🗋 Che | ck here if y | ou want to | o cance | el the ex | kisting n | umbe | er | |
| 6. Record of Ar | | | | 1 | | - | | r years. | | | | | 4711 | | | | |
| YEAR | 15 | T QUARTE | K | 2 | ND QUA | ARIER | | _ | 3RD (| QUARTER | | | 41H | QUAR | IER | | |
| | | | | | | | | _ | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 7. Weekly recor | | | - | | | | and pre | | | ears. | | , | | | | | |
| YEAR | JANUARY | | FEBRUAR | | MA | RCH | | | APRIL | | MAY | r | | J | UNE | | |
| | | | | | | | | | | $\left \right $ | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| YEAR | JULY | | AUGUST | · | SEPT | EMBER | 2 | 0 | CTOBER | | NOVEM | BER | | DEC | EMB | ER | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

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|---|--|--------------|-------------|--------------------------------|---------------------|----------------------------|------------------|--|--|
| Section D: Unemployment T | | | | | oyment tax) | | | | |
| I. If you acquired all or pa | rt of an existing Ariz | ona busine | ess, please | complete this section | | | | | |
| 1. Date Acquired: | 2. Acquired: | | | 3. Acquired by: | If other, please e | explain: | | | |
| | D Part | | | Purchase | | | | | |
| | | | | Lease | | | | | |
| | | | | Other | | | | | |
| Previous Owners Information | | | | | | | | | |
| 4. Name(s) of Previous Owners | : | | | 5. Business Name of Previo | ous Owners: | | | | |
| | | | | | | | | | |
| 6. Current Street Address of Pre | evious Owners: | | | | | | | | |
| | | | | | | | | | |
| 7. City | | | | | 8. State | 9. ZIP code | | | |
| | | | | | | | | | |
| 10. Current Telephone Number | of Previous Owners: | | | 11. Unemployment Number | of Previous Own | ers: | | | |
| | | | | | | | | | |
| Voluntary Election of Unemploy | <u> </u> | | | | | | | | |
| 12. The undersigned, on behalf continuing for not less than | of the employing unit, | voluntarily | elects begi | nning January 1 of the currer | it calendar year oi | the date employment star | ied if later and | | |
| ° | , | | | | | | | | |
| A. Become an emplo | over subject to Title 23 over subject to Title 23 | , Chapter 4, | , Arizona R | evised Statutes, to the same | extent as all other | employers and extend un | employment | | |
| ° | , , , , , | | | | | | | | |
| | | - | | ed from coverage as shown in | n Section C, Ques | | lume han a | | |
| 13. Send unemployment claims | to a different address | ? | 14. Conta | ict Name | | 15. Contact Phone N | lumber | | |
| | (4.00 | | | | | | | | |
| | complete lines 14-20 | | | | | | | | |
| 16. Business Name | | | | | | | | | |
| 17. Otre et Addreses | | | | | | | | | |
| 17. Street Address | | | | | | | | | |
| 10 City | | | | | 19. State | 20. ZIP code | | | |
| 18. City | | | | | 19. State | ZU. ZIP code | | | |
| 21. Will payroll be paid by anoth | or company? | | 22. Conta | oct Nama | | 23. Contact Phone N | lumbor | | |
| Yes | ier company: | | 22. 00118 | | | | lumber | | |
| | complete lines 22-30 | | | | | | | | |
| 24. Business Name of Payroller | | | 25 Ef | fective Date/Date Payroll Firs | t Paid by | 26. Employer Account N | umber | | |
| | | | | nother Company | | of Payroller | | | |
| 27. Street Address of Payroller | | | | | | | | | |
| | | | | | | | | | |
| 28. City | | | | | 29. State | 30. ZIP code | | | |
| | | | | | | | | | |
| 31. Will employees be leased fr | om another company | ? | 32. Conta | act Name | | 33. Contact Phone N | lumber | | |
| ☐ Yes | , | | | | | | | | |
| | complete lines 32-40 | | | | | | | | |
| 34. Business Name of Leasing | | 35. Effecti | ive Date/Da | ate Employees First | 36. Employe | r Account Number | | | |
| | | | | er Company | of Leasing (| | | | |
| 37. Street Address of Leasing C | ompany | 1 | | | | | | | |
| | | | | | | | | | |
| 38. City | | | | | 39. State | 40. ZIP code | | | |
| | | | | | | | | | |
| Section E: Signature(s) By In | ndividuals legally rea | sponsible f | or the bus | iness (required) | | | | | |
| This application must be signed | by either a sole own | | | | nd/or managing n | embers, the trustee, recei | ver or | | |
| personal representative of an es | | | | | | DEOT | | | |
| UNDER PENALTY OF PERJUR | . , | HALIHEI | NFURMAT | | 5 IRUE AND CO | | | | |
| Type or Print Name | Title | | | Signature | | Date | | | |
| | | | | | | | | | |
| T DI IN | | | | | | | | | |
| Type or Print Name | Title | | | Signature | | Date | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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.

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| Section F: AZTaxes.gov Security Administrator Information | | | | | | | | | | | |
|--|---------------------------|--|--|--|--|--|--|--|--|--|--|
| Please complete this section if you would like online access to www.aztaxes.gov. | | | | | | | | | | | |
| | | | | | | | | | | | |
| 1. Last Name | 2. First Name | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 3. Title | 4. Social Security Number | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 5. Email Address | 6. Phone Number | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

Section G: Program Cities / License Fees

| Below is a list of c | cities and | d towns lie | censed b | y the A | rizona Departmen | t of Reven | ue. For c | ities not | listed be | elow, please contac | ct the citi | es directly | y. |
|----------------------|------------|-------------|----------|---------|------------------|------------|-----------|-----------|-----------|---------------------|-------------|-------------|----|
| | | | | | | | | | | | | | |

| City/Town | Code | Fee | No. of Loc | Total | City/Town | Code | Fee | No. of Loc | Total | City/Town | Code | Fee | No. of Loc | Total |
|-----------------|----------|----------|---------------|----------|-------------------------------|------|------------|---------------|--------|------------------|------|-------|---------------|-------|
| Apache Junction | AJ | 2.00 | | | Goodyear | GY | 5.00 | | | Sahuarita | SA | 5.00 | | |
| Benson | BS | 5.00 | | | Guadalupe | GU | 2.00 | | | San Luis | SU | 2.00 | | |
| Bisbee | BB | 1.00 | | | Hayden | HY | 5.00 | | | Sedona | SE | 2.00 | | |
| Buckeye | BE | 2.00 | | | Holbrook | HB | 1.00 | | | Show Low | SL | 2.00 | | |
| Bullhead City | BH | 2.00 | | | Huachuca City | HC | 2.00 | | | Sierra Vista | SR | 1.00 | | |
| Camp Verde | CE | 2.00 | | | Jerome | JO | 2.00 | | | Snowflake | SN | 2.00 | | |
| Carefree | CA | 10.00 | | | Kearny | KN | 2.00 | | | Somerton | SO | 2.00 | | |
| Casa Grande | CG | 2.00 | | | Kingman | KM | 2.00 | | | South Tucson | ST | 2.00 | | |
| Cave Creek | CK | 20.00 | | | Lake Havasu | LH | 5.00 | | | Springerville | SV | 5.00 | | |
| Chino Valley | CV | 2.00 | | | Litchfield Park | LP | 2.00 | | | St. Johns | SJ | 2.00 | | |
| Clarkdale | CD | 2.00 | | | Mammoth | MH | 2.00 | | | Superior | SI | 2.00 | | |
| Clifton | CF | 2.00 | | | Marana | MA | 5.00 | | | Surprise | SP | 10.00 | | |
| Colorado City | CC | 2.00 | | | Maricopa | MP | 2.00 | | | Taylor | TL | 2.00 | | |
| Coolidge | CL | 2.00 | | | Miami | MM | 2.00 | | | Thatcher | TC | 2.00 | | |
| Cottonwood | CW | 2.00 | | | Oro Valley | OR | 12.00 | | | Tolleson | TN | 2.00 | | |
| Douglas | DL | 5.00 | | | Page | PG | 2.00 | | | Tombstone | TS | 1.00 | | |
| Duncan | DC | 2.00 | | | Paradise Valley | PV | 2.00 | | | Wellton | WT | 2.00 | | |
| Eagar | EG | 10.00 | | | Parker | PK | 2.00 | | | Wickenburg | WB | 2.00 | | |
| El Mirage | EM | 2.00 | | | Patagonia | PA | 25.00 | | | Willcox | WC | 1.00 | | |
| Eloy | EL | 10.00 | | | Payson | PS | 2.00 | | | Williams | WL | 2.00 | | |
| Florence | FL | 2.00 | | | Pima | PM | 2.00 | | | Winkelman | WM | 2.00 | | |
| Fountain Hills | FH | 2.00 | | | Pinetop/Lakeside | PP | 2.00 | | | Winslow | WS | 10.00 | | |
| Fredonia | FD | 10.00 | | | Prescott Valley | PL | 2.00 | | | Youngtown | YT | 10.00 | | |
| Gila Bend | GI | 2.00 | | | Quartzsite | QZ | 2.00 | | | Yuma | YM | 2.00 | | |
| Gilbert | GB | 2.00 | | | Queen Creek | QC | 2.00 | | | | | | | |
| Globe | GL | 2.00 | | | Safford | SF | 2.00 | | | | | | | |
| | | | | | | - | Fotal of C | ity Fees: | | | | | | |
| | | | | | t to change ne difference. | : | State Fees | s \$12.00 X | X Numb | er of Locations: | | | | |
| occas | ionally. | TOU WIII | | u ior li | le unierence. | | | | | | | | | |

TOTAL Fees:

| Section H: Indian Reservation | Section H: Indian Reservation Codes | | | | | | | | | | | | |
|--------------------------------|-------------------------------------|--------------------------------|------|---------------------------------|------|--------------------------------|------|--|--|--|--|--|--|
| Indian Reservation (County) | | 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 | | | | | | | | |

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| Section I: Business CI | Section I: Business Classes | | | | | | | | | | | |
|------------------------|-----------------------------|--------------------------|------|-----------------------------|------|---------------------------|---------|--|--|--|--|--|
| 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 | gallions | 056 | | | | | |
| | | Service - | | | | | | | | | | |
| Private Car - Pipeline | 007/008 | Metalliferous Mining | 019 | Telecommunications Devices | 033 | Use Tax Direct Payments | 129 | | | | | |
| | | Serverance - Timbering | | 911 Wireless | | 911 Wireline | | | | | | |
| Publication | 009 | Ponderosa | 021 | Telecommunications | 036 | Telecommunications | 131 | | | | | |
| | | Serverance - 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 | | | | | | | |

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).

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. 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.
- 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.

- 10. Enter the e-mail address (option) for the business or contact person.
- **11.** See section H 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.
- **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.
- 17. Enter the North American Industries Classification System (NAICS) code identified for your business activity.

- Enter the applicable business classes based on your activity. See Section I for listing of business classes.
- 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.
- 2. 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 reasonable 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 for a quarterly filer.
- 4. 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.
- 5. Complete as indicated.
- Sellers of new motor vehicles and motor vehicle tires in the state, for onroad 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.
- 7. If your business is seasonal or a transient vendor, indicate the months in which you intend to do business.

8.9. and 10.

Indicate the physical location of your tax records, the contact person and their phone number.

11. through 24.

If you have additional business locations, complete this section. If more space is necessary, attach additional sheets.

Section C: WITHHOLDING INFORMATION

- 1. Indicate whether you are liable for Federal Unemployment Tax and the first year of your liability
- 2. If you have individuals excluded from withholding or unemployment tax, please explain why.
- 3. Indicate whether you have an IRS writing for exclusion from federal unemployment tax.
- 4. Enter the date employees were first hired in Arizona.
- 5. If you have or had an Arizona state tax number, provide requested information.
- 6. Enter the average number of employees and total gross wages paid for each quarter the business operated.
- 7. Enter the number of persons performing services each week the business operated.

Section D: UNEMPLOYMENT TAX INFORMATION

WHAT IS A SUCCESSOR EMPLOYER?

When you acquire all or part of a business, which 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: <u>www.de.state.az.us/esa/uitax/taxform.asp.</u> or you may call (602) 248-9101 to obtain an application.

1. through 3.

Enter the date acquired, whether all or part, and how you acquired.

4. through 11.

Enter the previous owner's information, name, business name, current street address, telephone number, and unemployment number of previous owner.

12. 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 <u>www.de.state.az.us/esa/uitax/emp.asp.</u> or "Guide to Arizona Employment Tax Requirements."

13. through 20.

Complete this section if you would like to receive unemployment claims at a different address.

21. through 30.

Complete this section if your payroll will be paid by another company.

31. through 40.

Complete this section if your employees are leased from another company.

Section E: SIGNATURES

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

Section F: AZTaxes.gov SECURITY ADMINISTRATOR INFORMATION

1. THROUGH 6.

Complete this section if you would like to designate a security administrator for our online service center <u>www.aztaxes.gov</u>. The authorized individual will have full access to tax account information including add/delete users, 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 G: PROGRAM CITIES / LICENSE FEES

There are no fees for Withholding, Unemployment, or Use Tax registrations. To calculate the fees for TPT licenses, calculate the State fees by multiplying the number of locations in the state by \$12. To calculate the city fees, use the listing of program cities in Section G. 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 H: INDIAN RESERVATION CODES

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

Section I: BUSINESS CLASSES

Select appropriate business classes based on your business activities. You must indicate at least one business class on Section A-18.