



# 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](mailto: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](http://www.aztaxes.gov)

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

**Section A: Taxpayer Information (Please print legibly or type the information on this application.)**

<p>1. License Type (Please check all that apply) *</p> <p><input type="checkbox"/> Transaction Privilege Tax (TPT)</p> <p><input type="checkbox"/> Withholding/Unemployment Tax (if hiring employees)</p> <p><input type="checkbox"/> Use Tax</p> <p><input type="checkbox"/> TPT For Cities ONLY</p>	<p>2. Type of Ownership</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Individual / Sole Proprietorship</td> <td><input type="checkbox"/> Sub-Chapter S Corporation</td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Association</td> </tr> <tr> <td><input type="checkbox"/> Limited Liability Company</td> <td><input type="checkbox"/> Trust</td> </tr> <tr> <td><input type="checkbox"/> Limited Liability Partnership</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Estate</td> </tr> <tr> <td>State of Inc. _____</td> <td><input type="checkbox"/> Joint Venture</td> </tr> <tr> <td>Date of Inc. _____</td> <td><input type="checkbox"/> Receivership</td> </tr> </table> <p>* Tax exempt organizations must attach a copy of the Internal Revenue Service letter of determination.</p>	<input type="checkbox"/> Individual / Sole Proprietorship	<input type="checkbox"/> Sub-Chapter S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Association	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Trust	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Government	<input type="checkbox"/> Corporation	<input type="checkbox"/> Estate	State of Inc. _____	<input type="checkbox"/> Joint Venture	Date of Inc. _____	<input type="checkbox"/> Receivership
<input type="checkbox"/> Individual / Sole Proprietorship	<input type="checkbox"/> Sub-Chapter S Corporation														
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<input type="checkbox"/> Corporation	<input type="checkbox"/> Estate														
State of Inc. _____	<input type="checkbox"/> Joint Venture														
Date of Inc. _____	<input type="checkbox"/> Receivership														
3. Employer Identification Number (Required for Employers and Corporations) or Social Security Number *															
4. Legal Business Name / Owner / Employing Unit *															
5. Business or "Doing Business As" Name *	6. Business Phone Number *	7. Fax Number													
	(    )	(    )													
8. Mailing Address (Street, City, State, ZIP code)		9. Country													
10. Email Address	11. Is your business located on an Indian Reservation?														
	<input type="checkbox"/> Yes    If yes, _____ (See Section H for listing of Reservations) <input type="checkbox"/> No														
12. Physical Location of Business (Street, City, State, ZIP code) *		13. County													

**For additional business locations, complete Section B,**

<p>14. Are you a construction contractor? *</p> <p><input type="checkbox"/> Yes    (See bonding requirements below)</p> <p><input type="checkbox"/> No</p>	<p>15. Did you acquire all or part of an existing business? *</p> <p><input type="checkbox"/> Yes    If yes, you must complete the Unemployment Tax Information (Section D)</p> <p><input type="checkbox"/> No</p>
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**Prior to the issuance of a Transaction Privilege Tax license, new or out of state contractors 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.**

16. Description of Business (Must include type of merchandise sold or taxable activity or type of employment) \*

  

17. NAICS Code: (Select at least one. Go to <a href="http://www.aztaxes.gov">www.aztaxes.gov</a> for a listing of codes) *		18. Business Classes (Select at least one. See Section I for a listing of business classes) *	
A.	B.	A.	B.
C.	D.	C.	D.

19. Identification of Owner (and Spouse if married) Partners, Corporate Officers, Members (or Managing Members) or Officials of this employing unit

A. Name (Last, First, MI) *	B. Soc. Sec. No. *	C. Title *	D. % Owned *	E. Complete Residence Address *	F. Phone Number *
					(    )
					(    )
					(    )
					(    )

**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.**

**Section B: Transaction Privilege Tax (TPT)**

1. Date Business Started in Arizona *	2. Date Sales Began *	3. What is your anticipated annual income for your first twelve months of business? *
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4. TPT Filing Method: <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual	5. Does your business sell tobacco products? <input type="checkbox"/> Yes If yes, <input type="checkbox"/> No <input type="checkbox"/> Retailer <input type="checkbox"/> Distributor	6. Does your business sell new motor vehicle tires or vehicles? <input type="checkbox"/> No <input type="checkbox"/> Yes (You will be required to file a TR-1.)
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7. Are you a seasonal filer? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, please check the months in which you intend to do business:																								
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:8%;">Jan</th> <th style="width:8%;">Feb</th> <th style="width:8%;">Mar</th> <th style="width:8%;">Apr</th> <th style="width:8%;">May</th> <th style="width:8%;">Jun</th> <th style="width:8%;">Jul</th> <th style="width:8%;">Aug</th> <th style="width:8%;">Sep</th> <th style="width:8%;">Oct</th> <th style="width:8%;">Nov</th> <th style="width:8%;">Dec</th> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec												
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec														

8. Location of Tax Records (Street Address, City, State and ZIP code):

9. Name of Company or person to Contact	10. Phone Number ( )
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**For Additional Locations, complete the following: (If more space is needed, please attach additional sheets)**

11. "Doing Business As" Name for this Location	12. Phone Number ( )
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13. Physical Location Address (Do not use PO Box or Route No.)

14. City	15. County	16. State	17. ZIP code
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18. "Doing Business As" Name for this Location	19. Phone Number ( )
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20. Physical Location Address (Do not use PO Box or Route No.)

21. City	22. County	23. State	24. ZIP code
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**Section C: Withholding Information (Complete only if registering for withholding/unemployment tax)**

1. Are you liable for Federal Unemployment tax? <input type="checkbox"/> Yes If yes, what was the first year of liability? <input type="checkbox"/> No	2. Are individuals performing services for you excluded from withholding or unemployment tax? <input type="checkbox"/> Yes If yes, please explain: <input type="checkbox"/> No
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3. Do you have an IRS writing that grants an exclusion from federal unemployment tax? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach a copy of the letter.	4. Date Employees First Hired? *	5. Do you have or have you previously had an Arizona State Tax Number? <input type="checkbox"/> Yes If yes, Business Name _____ <input type="checkbox"/> No Unemployment Number _____ <input type="checkbox"/> Check here if you want to cancel the existing number
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6. Record of Arizona wages paid by calendar quarters for current and preceding calendar years.

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

7. Weekly record of number of persons performing services in Arizona for current and preceding calendar years.

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER

**Section D: Unemployment Tax Information (Complete only if registering for withholding/unemployment tax)**

**I. If you acquired all or part of an existing Arizona business, please complete this section**

1. Date Acquired:	2. Acquired: <input type="checkbox"/> Part <input type="checkbox"/> All	3. Acquired by: <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other	If other, please explain:
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**Previous Owners Information**

4. Name(s) of Previous Owners:	5. Business Name of Previous Owners:	
6. Current Street Address of Previous Owners:		
7. City	8. State	9. ZIP code
10. Current Telephone Number of Previous Owners:	11. Unemployment Number of Previous Owners:	

**Voluntary Election of Unemployment Tax Coverage**

12. 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 C, Question 2.

13. Send unemployment claims to a different address? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please complete lines 14-20	14. Contact Name	15. Contact Phone Number ( )
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16. Business Name

17. Street Address

18. City	19. State	20. ZIP code
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21. Will payroll be paid by another company? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please complete lines 22-30	22. Contact Name	23. Contact Phone Number ( )
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24. Business Name of Payroller	25. Effective Date/Date Payroll First Paid by Another Company	26. Employer Account Number of Payroller
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27. Street Address of Payroller

28. City	29. State	30. ZIP code
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31. Will employees be leased from another company? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please complete lines 32-40	32. Contact Name	33. Contact Phone Number ( )
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34. Business Name of Leasing Company	35. Effective Date/Date Employees First Leased by Another Company	36. Employer Account Number of Leasing Company
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37. Street Address of Leasing Company

38. City	39. State	40. ZIP code
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**Section E: 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

**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.

**Section F: AZTaxes.gov Security Administrator Information**

Please complete this section if you would like online access to [www.aztaxes.gov](http://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 cities and towns licensed by the Arizona Department of Revenue. For cities not listed below, please contact the cities directly.

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							

<p><b>Please Note: City fees are subject to change occasionally. You will be billed for the difference.</b></p>	<b>Total of City Fees:</b>	
	<b>State Fees \$12.00 X Number of Locations:</b>	
	<b>TOTAL Fees:</b>	

**Section H: 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'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		

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
Transporting	006	Retail	017	Use Tax from Inventory	030	Jet Fuel Tax > 10 million gallons	056
Private Car - Pipeline	007/008	Service - Metalliferous Mining	019	Telecommunications Devices	033	Use Tax Direct Payments	129
Publication	009	Severance - Timbering Ponderosa	021	911 Wireless Telecommunications	036	911 Wireline Telecommunications	131
Job Printing	010	Severance - Timbering Other	022	Contracting - Owner Builder	037	Rental Car Surcharge - Stadium	153
Restaurants and Bars	011	Recreational Vehicle 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.

#### 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)

#### 5. 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.

18. Enter the applicable **business classes** based on your activity. See Section I for listing of business classes.
19. 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 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 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.
  6. 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.
  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: [www.de.state.az.us/esa/uitax/taxform.asp](http://www.de.state.az.us/esa/uitax/taxform.asp). 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 [www.de.state.az.us/esa/uitax/emp.asp](http://www.de.state.az.us/esa/uitax/emp.asp). 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 [www.aztaxes.gov](http://www.aztaxes.gov). 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.