

ARIZONA JOINT TAX APPLICATION (JT-1)



Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
PO BOX 29032
Phoenix, AZ 85038-9032

IMPORTANT! Incomplete applications WILL NOT BE PROCESSED.

- Please read form instructions while completing the application. Additional information and forms available at www.azdor.gov
- Required information is designated with an asterisk (*).
- Return completed application AND applicable license fee(s) to address shown at left.
- For licensing questions regarding transaction privilege tax, call Customer Care and Outreach: (602) 255-3381

You can register, file and pay for this application online at www.AZTaxes.gov. It is fast and secure.

SECTION A: Business Information

1* Federal Employer Identification Number or Social Security Number, required if sole proprietor with no employees		2* License Type – Check all that apply: ☐ Transaction Privilege Tax (TPT) ☐ Withholding/Unemployment Tax (if hiring employees)		☐ Use Tax ☐ TPT for Cities ONLY	
3* Type of Organization/Ownership – Tax exempt organizations must attach a copy of the Internal Revenue Service's letter of determination. ☐ Individual/Sole Proprietorship ☐ Corporation State of Inc. _____ Date of Inc. <u>MM/DD/YYYY</u> ☐ Subchapter S Corporation ☐ Association ☐ Partnership ☐ Limited Liability Company ☐ Government ☐ Estate ☐ Trust ☐ Limited Liability Partnership ☐ Joint Venture ☐ Receivership					
4* Legal Business Name					
5* Mailing Address – number and street			City	State	ZIP Code
County/Region			Country		
6* Business Phone No. (with area code)	7 Email Address		8 Fax Number (with area code)		
9* Description of Business: Describe merchandise sold or taxable activity.					
10* NAICS Codes: Available at www.azdor.gov					
11* Did you acquire or change the legal form of an existing business? ☐ No ☐ Yes → You must complete Section F.			12* Are you a construction contractor? ☐ No ☐ Yes (see bonding requirements)		
BONDING REQUIREMENTS: 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 may also be required from applicants who are delinquent in paying Arizona taxes or have a history of delinquencies. Refer to the publication, Taxpayer Bonds, available online at www.azdor.gov or in Arizona Department of Revenue offices.					
WITHHOLDING LICENSE ONLY					
13* Withholding Physical Location Number and street (Do not use PO Box, PMB or route numbers)			City	State	ZIP Code
County/Region			Country		

Continued on page 2 →

FOR AGENCY USE ONLY		
☐ New ☐ Change ☐ Revise ☐ Reopen	ACCOUNT NUMBER	DLN
	START	TRANSACTION PRIVILEGE TAX
	S/E DATE	WITHHOLDING / SSN / EIN
	COMPLETED DATE	EMPLOYEE'S NAME
	LIABILITY	LIABILITY ESTABLISHED

CASHIER'S STAMP ONLY. DO NOT MARK IN THIS AREA.

Name (as shown on page 1)	FEIN or SSN (as shown on page 1)
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SECTION B: Identification of Owners, Partners, Corporate Officers Members/Managing Members or Officials of this Employing Unit

If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own more than 50% of or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Owner 1	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	
Owner 2	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	
Owner 3	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	

SECTION C: Transaction Privilege Tax (TPT)

1* Date Business Started in Arizona <i>MM/DD/YYYY</i>	2* Date Sales Began <i>MM/DD/YYYY</i>	3 What is your Estimated Tax Liability for your first twelve months of business?
4 Filing Frequency ☐ Monthly ☐ Quarterly ☐ Seasonal ☐ Annual If seasonal filer, check the months for which you intend to do business: ☐ JAN ☐ FEB ☐ MAR ☐ APR ☐ MAY ☐ JUN ☐ JUL ☐ AUG ☐ SEP ☐ OCT ☐ NOV ☐ DEC		
5 Does your business sell tobacco products? ☐ Yes → ☐ Retailer OR ☐ Distributor	6 TPT Filing Method ☐ Cash Receipts ☐ Accrual	7 Does your business sell new motor vehicle tires or vehicles? ☐ Yes → You will have to file Motor Vehicle Tire Fee form available at www.azdor.gov
8* Tax Records Physical Location – number and street <i>(Do not use PO Box, PMB or route numbers)</i>		City State ZIP Code
County		Country
9* Name of Contact		* Phone Number (with area code) Extension

SECTION D: Transaction Privilege Tax (TPT) Physical Location

1* Business Name, "Doing Business As" or Trade Name at this Physical Location	2* Phone Number (with area code)
3* Physical Location of Business or Commercial/Residential Rental Number and street <i>(Do not use PO Box, PMB or route numbers)</i>	City State ZIP Code
County/Region	Country
Residential Rental Only – Number of Units	Reporting City (if different than the physical location city)
4* Additional County/Region Indian Reservation/City: County/Region Indian Reservation and City Codes available at www.azdor.gov	
County/Region	City
Business Codes (Include all codes that apply): See instructions. Complete list available at www.azdor.gov	
State/County	City

If you have more locations, attach Additional Business Locations form available at www.azdor.gov

Name (as shown on page 1)	FEIN or SSN (as shown on page 1)
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SECTION E: Withholding & Unemployment Tax Applicants

1* Regarding <i>THIS</i> application, Date Employees First Hired in Arizona M M / D D / Y Y , Y Y , Y Y	2 Are you liable for Federal Unemployment Tax? ☐ Yes → First year of liability: Y Y , Y Y , Y Y								
3 Are individuals performing services that are excluded from withholding or unemployment tax? ☐ Yes → Describe services: _____	4 Do you have an IRS ruling that grants an exclusion from Federal Unemployment Tax? ☐ Yes → Attach a copy of the Ruling Letter.								
5 Do you have, or have you previously had, an Arizona unemployment tax number? ☐ No ☐ Yes → Business Name: _____ Unemployment Tax Number: _____									
6 First calendar quarter Arizona employees were/will be hired and paid (indicate quarter as 1, 2, 3, 4):	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Hired Year</th> <th style="width: 25%;">Hired Quarter</th> <th style="width: 25%;">Paid Year</th> <th style="width: 25%;">Paid Quarter</th> </tr> <tr> <td style="text-align: center;">Y Y Y Y</td> <td style="text-align: center;">Q</td> <td style="text-align: center;">Y Y Y Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Hired Year	Hired Quarter	Paid Year	Paid Quarter	Y Y Y Y	Q	Y Y Y Y	Q
Hired Year	Hired Quarter	Paid Year	Paid Quarter						
Y Y Y Y	Q	Y Y Y Y	Q						
7 When did/will you first pay a total of \$1,500 or more gross wages in a calendar quarter? (indicate quarter as 1, 2, 3, 4) Exceptions: \$20,000 gross cash wages Agricultural; \$1,000 gross cash wages Domestic/Household; not applicable to 501(c)(3) Non-Profit.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">Year</th> <th style="width: 50%;">Quarter</th> </tr> <tr> <td style="text-align: center;">Y Y Y Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Year	Quarter	Y Y Y Y	Q				
Year	Quarter								
Y Y Y Y	Q								
8 When did/will you first reach the 20 th week of employing 1 or more individuals for some portion of a day in each of 20 different weeks in the same calendar year? (indicate quarter as 1, 2, 3, 4) Exceptions: 10 or more individuals Agricultural; 4 or more individuals 501(c)(3) Non-Profit; not applicable to Domestic/Household.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">Year</th> <th style="width: 50%;">Quarter</th> </tr> <tr> <td style="text-align: center;">Y Y Y Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Year	Quarter	Y Y Y Y	Q				
Year	Quarter								
Y Y Y Y	Q								

SECTION F: Acquired Business Information

If you answered "Yes" to Section A, question 11, you must complete Section F.

1* Did you acquire or change all or part of an existing business? ☐ All ☐ Part	2* Date of Acquisition M M / D D / Y Y , Y Y , Y Y	3* EIN of Business Under Previous Owner
4* Previous Owner's Telephone Number	5* Name of Business Under Previous Owner	6* Name of Previous Owner
7* Did you change the legal form of all or part of the Arizona operations of your existing business? (e.g., change from sole proprietor to corporation or etc.) ☐ All ☐ Part	8* Date of Change M M / D D / Y Y , Y Y , Y Y	9* EIN of Previous Legal Form

SECTION G: AZTaxes.gov Security Administrator

Visit www.AZTaxes.gov (the Arizona Department of Revenue's online customer service center) to register for online services. The authorized individual will have full online access to transaction privilege, use, withholding and corporate tax account information and services. The authorized individual will be able to add or delete users and grant user privileges. Online services include viewing tax account information, filing tax returns, signing returns electronically with a Self-Select Personal Identification Number (PIN) and remitting tax payments.

SECTION H: Required Signatures

This application must be signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business, trustee or receiver or representative of an estate that has been listed in Section B.

1 Print or Type Name	2 Print or Type Name
Title	Title
Date	Date
Signature	Signature

This application must be completed, signed, and returned as provided by A.R.S. § 23-722.

Equal Opportunity Employer/Program
This application is available in alternative formats at Unemployment Insurance Tax Office.

**PLEASE COMPLETE SECTION I: STATE/COUNTY & CITY LICENSE FEE WORKSHEET
TO CALCULATE AND REMIT TOTAL AMOUNT DUE WITH THIS APPLICATION.**

Name (as shown on page 1)

FEIN or SSN (as shown on page 1)

SECTION I: State/County & City License Fee WorksheetALL FEES ARE SUBJECT TO CHANGE. Check for updates at www.azdor.gov.To calculate **CITY FEE**: Multiply **No. of Locations** by the **License Fee** and enter sum in **License Subtotal**.

City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal
Apache Junction	AJ		\$2.00		Goodyear	GY		\$5.00		Sahuarita	SA		\$5.00	
Avondale	AV		\$0.00		Guadalupe	GU		\$2.00		San Luis	SU		\$2.00	
Benson	BS		\$5.00		Hayden	HY		\$5.00		Scottsdale	SC		\$50.00	
Bisbee	BB		\$1.00		Holbrook	HB		\$1.00		Sedona	SE		\$2.00	
Buckeye	BE		\$2.00		Huachuca City	HC		\$2.00		Show Low	SL		\$2.00	
Bullhead City	BH		\$2.00		Jerome	JO		\$2.00		Sierra Vista	SR		\$1.00	
Camp Verde	CE		\$2.00		Kearny	KN		\$2.00		Snowflake	SN		\$2.00	
Carefree	CA		\$10.00		Kingman	KM		\$2.00		Somerton	SO		\$2.00	
Casa Grande	CG		\$2.00		Lake Havasu	LH		\$5.00		South Tucson	ST		\$2.00	
Cave Creek	CK		\$20.00		Litchfield Park	LP		\$2.00		Springerville	SV		\$5.00	
Chandler	CH		\$2.00		Mammoth	MH		\$2.00		St. Johns	SJ		\$2.00	
Chino Valley	CV		\$2.00		Marana	MA		\$5.00		Star Valley	SY		\$2.00	
Clarkdale	CD		\$2.00		Maricopa	MP		\$2.00		Superior	SI		\$2.00	
Clifton	CF		\$2.00		Mesa	ME		\$20.00		Surprise	SP		\$10.00	
Colorado City	CC		\$2.00		Miami	MM		\$2.00		Taylor	TL		\$2.00	
Coolidge	CL		\$2.00		Nogales	NO		\$0.00		Tempe	TE		\$50.00	
Cottonwood	CW		\$2.00		Oro Valley	OR		\$12.00		Thatcher	TC		\$2.00	
Dewey/Humboldt	DH		\$2.00		Page	PG		\$2.00		Tolleson	TN		\$2.00	
Douglas	DL		\$5.00		Paradise Valley	PV		\$2.00		Tombstone	TS		\$1.00	
Duncan	DC		\$2.00		Parker	PK		\$2.00		Tucson	TU		\$20.00	
Eagar	EG		\$10.00		Patagonia	PA		\$0.00		Tusayan	TY		\$2.00	
El Mirage	EM		\$15.00		Payson	PS		\$2.00		Wellton	WT		\$2.00	
Eloy	EL		\$10.00		Peoria	PE		\$50.00		Wickenburg	WB		\$2.00	
Flagstaff	FS		\$46.00		Phoenix**	PX		\$50.00		Willcox	WC		\$1.00	
Florence	FL		\$2.00		Pima	PM		\$2.00		Williams	WL		\$2.00	
Fountain Hills	FH		\$2.00		Pinetop/Lakeside	PP		\$2.00		Winkelman	WM		\$2.00	
Fredonia	FD		\$10.00		Prescott	PR		\$5.00		Winslow	WS		\$10.00	
Gila Bend	GI		\$2.00		Prescott Valley	PL		\$2.00		Youngtown	YT		\$10.00	
Gilbert	GB		\$2.00		Quartzsite	QZ		\$2.00		Yuma	YM		\$2.00	
Glendale	GE		\$35.00		Queen Creek	QC		\$2.00						
Globe	GL		\$2.00		Safford	SF		\$2.00						
Subtotal City License Fees (column 1)				\$	Subtotal City License Fees (column 2)				\$	Subtotal City License Fees (column 3)				\$

AA TOTAL City License Fee(s) (column 1 + 2 + 3)..... \$

		No. of Loc's	Fee per Location	TOTAL
BB TOTAL State License Fee(s): Calculate by multiplying number of business locations by \$12.00			\$12.00	\$
Residential Rental License Fees - Only Chandler, Phoenix, and Scottsdale				
Multiply the number of units per locations by \$2.00 (\$50.00 Annual Cap per license).		No. of Units	No. of Loc's	City Fee
ONLY CHANDLER, PHOENIX, and SCOTTSDALE should use this section. DO NOT use the fee chart above to calculate license fees. The amount for each city CANNOT EXCEED \$50.00		Residential Rental License-Chandler		\$
		Residential Rental License-Phoenix		\$
		Residential Rental License-Scottsdale		\$
CC TOTAL City Residential Rental License Fees (Add Chandler, Phoenix, & Scottsdale).....				\$
DD TOTAL DUE (Add lines AA + BB + CC).....				\$

- Make check payable to Arizona Department of Revenue.
- Include FEIN or SSN on payment.

- Do not send cash.
- License will not be issued without full payment of fee(s).

**If your only business is under Class 213, Commercial Lease, there is no license fee due.