

RESIDENTIAL RENTAL TRANSACTION PRIVILEGE TAX APPLICATION



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

For use only by Arizona businesses with no employees and with business activity taxable only to cities under the residential rental classification. Businesses with employees **CANNOT** use this application. Businesses with employees **MUST** use Arizona Joint Tax Application (JT-1). If your business is Commercial Lease, use a JT-1.

IMPORTANT! Incomplete applications will not be processed.

- Required information is designated with an asterisk (*).
- Return completed application AND applicable license fee(s) to address shown at left.
- For questions, call Customer Care and Outreach: (602) 255-3381 or 1 (800) 352-4090.

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

SECTION A: Business Information

1* Type of Ownership		<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Corporation	State of Inc. _____
		<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	Date of Inc. <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u>	
2* Legal Business Name			3* Federal Employer Identification Number or Social Security Number		
4* Business Name, "Doing Business As"				5* Business Phone No. (with area code)	
6* E-mail Address		7* Date Business Started in Arizona		Effective Date of Lease/Rental Agreement	
		<u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u>		<u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u>	
8* Mailing Address – number and street. PO Box			City	State	ZIP Code
County/Region			Country		
9* Location of Tax Records – number and street <i>(Do not use PO Box or route numbers)</i>			City	State	ZIP Code
*Name of Company			*Name of Contact		*Phone No. (with area code)
10* Business Type / NAICS Code: Businesses with employees CANNOT use this application.					
<input type="checkbox"/> Residential Rental / 531100		<input type="checkbox"/> Residential Rental / Property Management Co. / 531311			
Business Code: 045 Residential Rental		11* Filing Frequency			
		<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annual			

SECTION B: Identification of Owners, Partners, Corporate Officer(s)

If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov.

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	

FOR AGENCY USE ONLY		
<input type="checkbox"/> New	ACCOUNT NUMBER	LIABILITY ESTABLISHED
<input type="checkbox"/> Change	START	DLN
<input type="checkbox"/> Revise	S/E DATE	TRANSACTION PRIVILEGE TAX
<input type="checkbox"/> Reopen	LIABILITY	FEIN

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

Legal Business Name (as shown on page 1)	FEIN or SSN
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SECTION C: City License Fee Worksheet

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

Residential Rental License Fees - Only Chandler, Phoenix, and Scottsdale		No. of Units	No. of Loc's	City Fee
Multiply the number of units per locations by \$2.00 (\$50.00 Annual Cap per license).				
<div style="border: 1px solid black; padding: 5px;"> 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 </div>	Residential Rental License-Chandler			\$
	Residential Rental License-Phoenix			\$
	Residential Rental License-Scottsdale			\$

BB TOTAL City Residential Rental License Fees (Add Chandler, Phoenix, & Scottsdale)..... \$

CC TOTAL DUE (Add lines AA + BB)..... \$

- 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).

Legal Business Name (as shown on page 1)	FEIN or SSN
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SECTION D: Residential Rental Properties

List the addresses for ALL residential rental properties located in the cities listed in Section C. If you need more space, attach Additional Business Location(s) Addendum form available at www.azdor.gov. Residential rental properties rented for periods of less than 30 days are taxable under the Transient Lodging classification and not taxable under the Residential Rental classification according to the Model City Tax Code and are taxed at a different rate. Do not use this form for properties classified as Transient Lodging.

	STREET ADDRESS	CITY	ZIP CODE	DATE ACQUIRED
1				M, M, Y, Y, Y, Y
2				M, M, Y, Y, Y, Y
3				M, M, Y, Y, Y, Y
4				M, M, Y, Y, Y, Y
5				M, M, Y, Y, Y, Y
6				M, M, Y, Y, Y, Y
7				M, M, Y, Y, Y, Y
8				M, M, Y, Y, Y, Y
9				M, M, Y, Y, Y, Y
10				M, M, Y, Y, Y, Y

SECTION E: 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 F: 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.

Under penalty of perjury I (we), the applicant, declare that the information provided on this application is true and correct. I (we) hereby authorize the security administrator, if one is listed in Section E, to access the AZTaxes.gov site for the business identified in Section A. This authority is to remain in full force and effective until the Arizona Department of Revenue has received written termination notification from an authorized officer.

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



ARIZONA DEPARTMENT OF REVENUE GENERAL INSTRUCTIONS FOR RESIDENTIAL RENTAL TRANSACTION PRIVILEGE TAX APPLICATION

This application can be completed online at AZTaxes.gov.

Note: Businesses with employees must submit a Joint Tax Application (JT-1). Businesses with employees cannot use this form.

Mailing Address

Arizona Department of Revenue
PO Box 29032
Phoenix, AZ 85038-9032

Customer Service Center Locations

8:00 a.m. - 5:00 p.m.
Monday through Friday
(except Arizona holidays)

Phoenix Office

1600 W Monroe
Phoenix, AZ 85007

Tucson Office

400 W Congress
Tucson, AZ 85701

7:00 a.m. - 6:00 p.m.

Monday through Thursday

8:00 a.m. - 12:00 p.m.

Friday

(except Arizona holidays)

Mesa Office

55 N Center
Mesa, AZ 85201

(This office does not handle billing or account disputes.)

Customer Service Telephone Numbers

(602) 255-3381

1 (800) 352-4090

The Residential Rental Transaction Privilege Tax Application is used only by Arizona businesses with no employees and with business activity taxable only to cities under the residential rental classification. Businesses with employees **MUST** use Arizona Joint Tax Application (JT-1). Businesses with employees **CANNOT** use this application. If your business is Commercial Lease, use a JT-1.

USE THIS APPLICATION TO:

- **License New Business:** If you are conducting business activity taxable to residential rental.
- **Change Ownership:** If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (sole proprietorship to corporation, etc.).

Update your license, add a business location, get a copy of your license, or make other changes at AZTaxes.gov. If you are unable to use AZTaxes.gov, please complete the Business Account Update form on azdor.gov and pay any applicable fees related to locations within the City/Town jurisdictions.

IMPORTANT: To avoid delays in processing of your application, we recommend you read these instructions and refer to them as needed to ensure you have accurately entered all the required information. **This application must be completed, signed, and returned as provided by A.R.S. § 23-722.**

- Please read the form instructions while completing the application. Additional information and forms are available at azdor.gov.
- Required information is designated with an asterisk (*).
- Please complete Section C: City License Fee Worksheet to calculate and remit **Total Amount Due** with this application.

When completing this form, please **print or type in black ink**. Legible applications are required for accurate processing. The following numbered instructions correspond to the numbers on the Residential Rental Transaction Privilege Tax Application.

Section A: BUSINESS INFORMATION

1. **Type of Ownership:** Check as applicable. A corporation must provide the state and date of incorporation.
2. Provide the **Legal Business Name** or owner or corporation as listed in its articles of incorporation, or individual and spouse, or partners, or organization owning or controlling the business.
3. Provide your **Federal Employer Identification No.** (FEIN) or Social Security No. (SSN) if you are a sole proprietor without employees. 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.
4. **Business DBA (doing business as) Name:** Provide the name that the business operates under. If it is the same as the Legal Business Name indicate "Same"
5. Provide the **Business Phone Number** including the area code.
6. Provide the **Email Address** for the business or contact person.
7. Provide the **Date Business Started** in Arizona. Provide the **Effective Date of Lease/Rental Agreement** or estimate when you plan to begin leasing/renting in Arizona.
8. Provide the **Mailing Address** (number and street) where all correspondence is to be sent. You may use your home address, corporate headquarter, or accounting firm's address, etc.
9. **Location of Tax Records:** Indicate the physical address where your tax records are located. Include the company name, contact person's name, and phone number with area code.
10. Select the **Business Type/NAICS Code** from the list. Business Code 045 is for Residential Rental.
11. Provide the filing frequency. If your total estimated annual combined Arizona, county and municipal TPT liability is:
 - Less than \$2,000, you may file and pay **annually**.
 - Between \$2,000 and \$8,000, you may file and pay **quarterly**.
 - Otherwise, your transaction privilege taxes are due **monthly**.

Section B: IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICER(S)

Provide the full name, social security number and title of all Owners, Partners, Corporate Officers, Members/Managing Members or Officials of the Employing Unit. If you need additional space, attach Additional Owners, Partners, Corporate Officer(s) Addendum available at www.azdor.gov. If the owner, partners, corporate officers or

NOTE: Businesses with more than one physical location are required to file electronically.

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 General Disclosure/ Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Section C: CITY LICENSE FEE WORKSHEET

To calculate the city license fees, use the listing of cities on page 2 of this application. City fees are subject to change. Check for updates at www.azdor.gov.

- AA: TOTAL City License Fees – To calculate the city fees, multiply No. of Locations in the city by the license fee and enter sum in Subtotal City License Fees. Then calculate and enter the sum of columns 1 + 2 + 3.
- BB: TOTAL City Residential Rental License Fee – **USE THIS SECTION FOR CHANDLER, PHOENIX AND SCOTTSDALE ONLY.** These cities WILL NOT use the larger fee chart. To calculate Residential Rental license fee, multiple the No. of units by the No. of locations by \$2.00 (\$50.00 Annual Cap per license). The amount for each city CANNOT EXCEED \$50.00. For example:

	No. of Units	No. of Loc's	City Fee
Res Rental Lic-Chandler	3	5	\$ 30
Res Rental Lic-Phoenix	2	4	\$ 16
Res Rental Lic-Scottsdale	4	7	\$ 50
TOTAL City Residential Rental License Fee			\$ 96

- CC: TOTAL DUE (Add lines AA + BB).

Please send your payment for this amount. Failure to include your payment with this application will result in a delay in processing your license. Licenses are not issued until all fees have been paid.

Make checks payable to the Arizona Department of Revenue. Be sure to return all pages of the application with your payment. Retain a copy of the application for your records.

- DO NOT SEND CASH
- Include your FEIN or SSN on payment

Section D: RESIDENTIAL RENTAL PROPERTIES

For businesses licensing as a Residential Rental or Residential Rental/Property Management Co. provide a complete physical address for each rental property.

NOTE: Residential rental properties rented for periods of less than 30 days are taxable under the Transient Lodging classification (Code 025) and are not taxable under the Residential Rental classification according to the Model City Tax Code. Transient Lodging type rentals are taxed at a different rate and require a State TPT license. Do not use this form for properties classified as Transient Lodging.

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 F: REQUIRED SIGNATURES

This application must be only signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business. This application CANNOT be signed by agents or representatives.