

Business Basics: A Guide to Taxes for Arizona Businesses

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This publication is designed to help Arizona businesses comply with the state's basic tax and licensing requirements. In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes (A.R.S.) and the Arizona Administrative Code will prevail. In addition to describing the types of licenses and taxes that are applicable in Arizona, a few other agencies that impose taxes and require licensing are identified. This publication is part of a series of publications that discuss in detail transaction privilege and other taxes administered by the state. For questions, please see the websites and telephone numbers listed on the last pages.

E-Business Services

To better serve you, Arizona Department of Revenue (ADOR) offers businesses the opportunity to complete the Joint Tax Application (Form JT-1) online at www.AZTaxes.gov. Once the license registration is completed, and the business is registered to use the site, businesses may file and pay their transaction privilege, use and withholding taxes online.

Arizona Commerce Authority Small Business Services has a *free* online **Checklist Program** designed to help you easily navigate to information on what you need to know, who you need to contact and where you need to go to license your business in Arizona. It also includes contact information for statewide resources and assistance to accelerate your business growth. Visit www.azcommerce.com/programs/small-business-services.

Bingo Tax Licenses are required of, and tax is imposed on, bingo operators within the state. For information, contact ADOR's Bingo Section.

Business One Stop

Arizona Business One Stop is an online portal that provides a single online location with personalized tools to plan, start, grow, move and close businesses in Arizona. It is a secure digital experience that does not require in-person interaction.

Arizona-based businesses should visit [Business One Stop \(B1S\)](#) to initiate the application for your business and to ensure all necessary agencies are provided with the new business information. Please note: the ability to electronically file and pay is only available through AZTaxes.gov.

City Transaction Privilege Tax (TPT) is generally imposed throughout the state. ADOR administers and collects the tax for all Arizona cities and towns; therefore, Arizona Department of Revenue

no additional license application is necessary. Businesses pay the TPT license fee for cities in which they do business in addition to the applicable state TPT license fees. Fees for city licenses vary. TPT licenses are valid for a calendar year and must be renewed annually. Renewal fees vary by jurisdiction. There is no renewal fee for the state. There are some differences between the state and local authorities in the taxability of transactions. For questions, visit azdor.gov/transaction-privilege-tax-tpt.

Corporate Annual Report filing and registration with the Corporation Commission is required for all profit and non-profit corporations. Contact the Corporation Commission for details.

Corporate Income Tax rate for taxable year 2021 is 4.9% of taxable income or \$50, whichever is greater.

ADOR requests that corporate taxpayers include a copy of their "as-filed" federal return and all its accompanying schedules and attachments with their Arizona return.

- **Estimated tax payments** are required if the taxpayer's Arizona income tax liability for the taxable year is \$1,000 or more.
- **Electronic Funds Transfer (EFT)**

Who is required to make payment by EFT?

Corporate taxpayers that anticipate a 2021 corporate income tax liability of \$500 or more are required to pay their tax liability by EFT.

How do I make payments by EFT?

Corporations making EFT payments must register with the department before their EFT payments may be accepted. An officer of the corporation must complete the initial registration.

Taxpayers may use www.AZTaxes.gov to make EFT payments:

Electronic payment from checking or savings account (e-check)

Payments can be made electronically from a checking or savings account. Go to www.AZTaxes.gov and choose the e-check option. Follow the prompts to complete your registration.

There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep

this confirmation number as proof of payment.

Online credit card payment

Payments can be made by American Express, Discover, MasterCard, or Visa credit cards. Go to www.AZTaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. Follow the prompts to make your payment.

The service provider will charge a fee based on the amount of the tax payment. The service provider will disclose the amount of the fee during the transaction and you will be given the option to continue or cancel. If you accept the fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

EFT payment by ACH Credit

To register to make ACH Credit payments, go to the department's website, www.azdor.gov. Click on "Forms", then click "Other Forms." Complete the Electronic Funds Transfer (EFT) Disclosure Agreement for ACH Credit filers form as instructed. Submit the completed form at least five business days before the first anticipated transaction as it may take that long to process the application.

Fax the completed form to the department at (602) 771-9913. You may also email the completed form to the department at electronicfundstransfer@azdor.gov. Once the application is processed, the corporation will receive additional information to present to its bank to make the ACH Credit payment.

The payment will be electronically transferred into the department's account, normally the next business day. The corporation should consult with its bank for the timeframe required to make timely payments. The corporation may be charged a service fee.

NOTE: Corporate taxpayers using a foreign bank account to make EFT payments cannot make EFT payments by ACH Debit. The department does not accept ACH Debit payments from a foreign bank account. If the taxpayer wishes to make payment from a foreign bank account by EFT, the payment *must* be made by ACH Credit. See the instructions for ACH Credit above to register and make ACH Credit payments.

What happens if I do not remit my payments via EFT?

Corporate taxpayers required to make payments by EFT will be subject to a penalty of 5% for making a payment by any other method. See A.R.S. § 42-1125(O).

Tax return due date. A corporate income tax return must be filed with ADOR. The return is due by the

15th day of the fourth month following the close of the taxable year for regular ("C") corporations. For "S" corporations, taxes imposed are due on the 15th day of the third month following the close of the taxable year.

- **Delinquent tax returns and payments, except estimated tax payments,** are subject to the same penalties and interest as for TPT listed in this publication. Late or underpaid estimated tax payments are subject to underpayment penalty and interest. The underpayment penalty is equal to the interest that would accrue on the amount not paid for the period of underpayment, not to exceed 10% of the amount not paid.

Individual Income Taxes

Sole proprietors report business income on the Arizona individual income tax return. The starting point for an individual is the individual's federal adjusted gross income. The individual must complete his or her federal return before beginning the Arizona return. Individuals whose Arizona gross income exceeds \$75,000 may be required to make estimated income tax payments.

License and Registration may be accomplished by using the Arizona Joint Tax Application for a TPT License (Form JT-1) to apply for Transaction Privilege Tax, Use Tax, and Employer Withholding and Unemployment Insurance. This paper form may be completed by taxpayers who are not able to complete the form online at www.AZTaxes.gov. The application is called "joint" because it is used by both ADOR and the Department of Economic Security. It allows you to apply for any of the listed licenses and registrations on a single application. The application is available on the ADOR website. TPT licenses are valid for a calendar year and must be renewed annually. There is no state renewal fee. To apply for other types of licenses that are issued by other state agencies, contact those agencies directly. Remember that many cities require businesses to obtain annual permits in order to conduct business within the city limits. Please contact those cities directly for more information. Some people who are required to obtain a permit may not be required to obtain a license for TPT.

Luxury Tax - Arizona statutes require wholesalers, microbreweries, craft distillers and domestic farm wineries to file a return each month and remit luxury tax on spirituous, vinous, and malt liquors. Forms may be obtained from ADOR. Restaurants, bars, and any other businesses planning to sell alcoholic beverages (retail and wholesale) must be licensed by the Arizona Department of Liquor.

Luxury Tax - Tobacco applies to businesses wholesaling cigarettes, cigars, or other tobacco products. Anyone who manufactures, produces, ships, transports or imports into this state or in any manner acquires or possesses cigarettes without stamps or other tobacco products upon which taxes have not been paid, for the purpose of making the first sale,

must be licensed with ADOR. The license fee is \$25 and is renewed annually.

Partnerships doing business in Arizona must file Arizona Form 165 to report the partnership's income subject to Arizona income tax. Each partner is subject to Arizona income tax on his or her pro rata share of partnership income. ADOR requests each partnership include a copy of its "as filed" federal partnership return and all its accompanying schedules and attachments with its Arizona return.

Personal Property Tax is reported to your local county assessor's office. Businesses must list all personal property (other than motor vehicles) used in the business. Please contact your county assessor for more information.

Taxpayer Bonding may be required in some cases. For details, please see the Taxpayer Bonds publication.

- **Delinquent taxpayers** may be required to post bonds to protect against failure to pay TPT or withholding based on the current or previous tax liability.
- **Contractors** must be bonded prior to issuance of the TPT license unless previously licensed or employing in this state with a good record of tax filing and payment, or if there is no potential tax liability on the proposed project. The type of contracting activities performed determines the amount of bond required. In addition, out-of-state and new contractors generally must submit bonds for each construction project valued at more than \$50,000 prior to the issuance of building permits. Contractors may qualify for exemption from the bonding requirements. Please see the bonding publication for details regarding exemptions. Due to the bonding requirements noted above, license applications for contractors can not be completed online at www.AZTaxes.gov. Once the license and bonding requirements have been met, contractors can then register to use www.AZTaxes.gov to file and pay their taxes.

Transaction Privilege Tax (TPT) is imposed on a business for doing certain activities in the state, although the tax may be passed on to the customer. Various business activities are subject to TPT and must be licensed. Those activities include retail sales, restaurants/bars, hotel/motel (transient lodging), commercial lease, amusements, personal property rentals, contracting, severance (metal mining), transporting, nonmetal mining, job printing, publishing, utilities, communications, and private (rail) car. A TPT license must be obtained for each location at which business is conducted. Businesses with multiple locations or business lines may choose to license and report for each location separately or have a consolidated license (and report aggregate sales). Use the *Arizona Joint Tax Application* to apply for your TPT license. The state cost for each license/location is \$12.

Tax rates vary by city and county. Please see the *Arizona State, County, and City Transaction Privilege and Other Tax Rate Tables* for details.

Reporting sales. When filling out the tax return (TPT-2), the gross income from the business must be reported. Tax exempt sales, such as a construction subcontracting business and sales for resale (wholesale), may be deducted. Exemptions or deductions may be deducted only where authorized by Arizona Statutes. Please refer to A.R.S. Title 42 for more information on deductions.

Use tax must be reported and paid on merchandise purchased as an exempt sale for resale that is subsequently used by the business and on purchases from an out-of-state vendor not subject to the Arizona TPT and where the merchandise will be used in Arizona. TPT and use tax are complementary taxes; only one of these taxes can be applied to a given transaction. The use tax is reported on the TPT return under business class 030 for items removed from inventory and under business class 029 for purchases from out-of-state vendors not subject to Arizona TPT.

When reporting TPT, remember to file all tax returns whether or not you have any sales.

Changes that affect the TPT license

- **Changes in ownership** require a new TPT license because TPT licenses are not transferable. Use the Arizona Joint Tax Application to apply for a new TPT license if your business changes from a sole proprietorship to a partnership or corporation, or undergoes a similar change in organization. Also, if the business is a partnership and partners are added or removed, a new TPT license is required.
- **Changes in location or business location** do not require a new TPT number. When locations are added or there are changes in the business name (or DBA) the license number does not change; however, a new TPT license is printed showing the updated information. License fees are required whenever these changes are made and the business receives a new print of the license.
- **Other business changes** that should be reported to ADOR include changes in the mailing address or location of audit records, requests to suspend licenses when the business plans to temporarily cease operations, and requests to change filing frequency. These changes do not require a license fee.

Due Dates. All businesses are required to report on a monthly basis, unless specifically authorized to report less frequently by ADOR. Businesses with an annual tax liability less than \$2,000 may be permitted to report annually; those with an annual tax liability between \$2,000 and \$8,000 may be permitted to report on a quarterly basis. If

the tax liability subsequently increases beyond the criteria mentioned above after a business has been authorized to report less frequently, the business must begin reporting and paying the tax at the appropriate frequency; otherwise, penalties and interest will accrue for late reporting and payment. New business licenses may qualify for monthly or quarterly filing based on the anticipated annual income for your first twelve months of business. For all taxpayers who elect not to file electronically, TPT returns must be received by ADOR on or before the second to last business day of the month. This includes returns filed by mail or hand delivered to ADOR. Returns and payments from businesses required to pay via EFT or who use AZTaxes.gov to file and pay their TPT must also be received by the second to the last business day to be timely.

Estimated TPT must be paid each June by all businesses with an annual tax liability greater than or equal to:

- \$2,300,000 in tax year 2021;
- \$3,100,000 in tax year 2022; and
- \$4,100,000 in tax year 2023 and after.

Electronic Funds Transfer (EFT). Before payments are made via EFT, the Authorization Agreement for Electronic Funds Transfer (ADOR 10366) must be completed and submitted to the department's EFT Unit. The department will send a confirmation of the taxpayer's enrollment in the EFT program along with further payment instructions. Taxpayers not meeting the mandatory level of participation are allowed to enroll in the program.

Who is required to make payment by EFT?

Transaction privilege or use taxpayers with an annual liability of \$500 or more during the prior calendar year.

How do I make payments by EFT?

Taxpayers must be registered to use www.AZTaxes.gov and use ACH Debit as a payment method to comply with EFT payment requirements.

What happens if I do not remit my payments via EFT?

Taxpayers required to make payments by EFT will be subject to a penalty of 5% of the tax required to be shown on the return or \$25 whichever is greater.

Penalties are 1/2% per month or part of a month for late payment and 4 1/2% per month or part of a month for late filing, up to a combined maximum of 25%. Interest accrues on delinquent payments at the same rate as charged by the IRS and, by law, cannot be waived.

Are there any waivers available for the EFT requirement? Yes, taxpayers who are able to show that they do not have a computer, have no internet access or who can show other worthy circumstances may apply to ADOR for a waiver. Form 292 is the waiver application and is available on the ADOR website.

TPT Special Situations

NOTE: Without proper documentation for tax-exempt sales claimed as deductions, the seller may be responsible for the tax.

- **Sales for resale** (wholesale) are exempt. The burden of proving that a sale was for resale is on the seller. However, if the seller has a valid Arizona Resale Certificate (Form 5000A) on file that was completed by the purchaser, the burden of proof shall shift to the purchaser. Please visit www.azdor.gov to obtain copies of the exemption certificates. These certificates do not need to be submitted to ADOR but both the buyer and the seller should retain copies for their records.
- **Subcontracting** income is not subject to TPT if the subcontractor can demonstrate that the job was within the control of a prime contractor and that the prime contractor is liable for the tax on the job. If the subcontractor is given a Transaction Privilege Tax Prime Contractor's Certificate (Form 5005) that has been properly completed by the prime contractor, the subcontractor is relieved of the burden of proof. Please visit the department's website to obtain copies of the certificates. Form 5005 does not need to be submitted to ADOR, but both the general contractor and subcontractor should retain copies for their records.
- **Retail sales of motor vehicle to nonresidents** for use outside of Arizona, are exempt from TPT if the seller ships or delivers the motor vehicle out of Arizona. Please see Arizona Transaction Privilege Tax Procedure TPP 08-1, and the accompanying certificates (Forms 5010, 5011, 5012 and 5013). Please visit the department's website to obtain copies of the certificates.
- **Sales to non-profit organizations** are generally subject to the tax. For additional information, please see the Arizona Transaction Privilege Tax Procedure TPP 00-4, which is available at our website. For more information, see <https://azdor.gov/transaction-privilege-tax/non-profit-and-qualifying-healthcare>.
- **Solar energy device deductions** are available only to retailers and lessors registered with ADOR who sell or lease solar energy devices. The retailers and lessors must register to sell these items by completing the Solar Energy Device Registration form (Form 6015) and submit it to ADOR.

Unclaimed Property consists of items such as payroll/vendor checks, bank deposits, and insurance proceeds that have remained unclaimed for a specified period of time. The abandonment periods range from one to fifteen years depending on the type of property. Businesses holding these items are required to file an unclaimed property report annually and remit the funds to ADOR.

Unemployment Insurance requires employers to register with the Department of Economic Security. Employers use

the Arizona Joint Tax Application for a TPT License (Form JT-1) to register for both withholding and unemployment insurance. For unemployment tax rates and other information, please contact the Department of Economic Security.

New Hire Reporting requires all public, private, non-profit and government employers to report every newly hired and rehired employee within 20 days of hire to the State Directory of New Hires, a program of the Arizona Department of Economic Security, Child Support Division. For additional information regarding the new hire reporting requirement for an employer, please contact the Department of Economic Security.

Use Tax is the complimentary tax to Retail TPT. Businesses (or individuals) making out-of-state purchases for their own use – not for resale – on which no tax is paid, are required to pay the use tax. Therefore, businesses planning to use, store, or consume goods brought into Arizona on a regular basis should register for use tax using the Arizona Joint Tax Application for a TPT License (Form JT-1). Individuals who make purchases from out-of-state vendors who have not collected the use should use Form AZ-USE V to remit the use tax. Payment and reporting requirements are the same as for TPT. The Arizona State, County, and City Transaction Privilege and Other Tax Rate Tables identify the use tax rates for the state and cities.

Waste Tire Fee is paid on the retail sales of motor vehicle tires, including tires for automobiles, motorcycles, trucks, semi-trailers, or other vehicles operated on the road. Fees are reported on the Motor Vehicle Waste Tire Fee (Form TR-1) and paid to ADOR on a quarterly basis, due the 20th of the month following the end of each quarter. The waste tire fee must be listed separately on any invoice. The fee is charged at a rate of 2% of the retail sales price, up to a maximum of \$2 per tire. On the sales of new vehicles (where the price of the tire is not listed separately on the bill), the fee is \$1 per tire. A credit of 10 cents per tire is allowed to be kept by the seller.

Withholding of Arizona income tax is required for businesses or individuals who hire employees. There are a few exceptions to this requirement. Businesses considering the use of “contract” workers are cautioned to consult with their tax professional for advice. Use the Arizona Joint Tax Application for a TPT License (Form JT-1) to register your Employer Identification Number for withholding and to begin your unemployment insurance registration (there are no registration fees).

- **Withholding percentages** are based on gross taxable wages. “Gross taxable wages” is the amount that meets the federal definition of “wages” contained in Internal Revenue Code § 3401. Generally, gross taxable wages are reported in box 1 of the employee’s federal Form W-2 at the end of the calendar year. The available withholding

percentages are 0.8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% and 5.1%. In addition to electing a withholding percentage, employees may also designate an additional amount to be withheld from each paycheck. Employees elect the applicable percentage of Arizona withholding on Form A-4, Employees Withholding Allowance Certificate, available on the ADOR website.

- **Due dates** for the quarterly returns (Form A1-QRT) are April 30, July 31, October 31, and January 31 for the preceding calendar quarter. Payments are due at the same time as the quarterly return if the average amount of Arizona income taxes withheld in the preceding four calendar quarters does not exceed \$1,500. If the average amount of Arizona income taxes withheld in the preceding four calendar quarters exceeds \$1,500, the withholding payments are due at the same time as the employer’s federal withholding deposits. The employer must determine its Arizona withholding payment schedule for each calendar quarter by calculating the average amount of Arizona income taxes withheld in the four preceding calendar quarters. Employers are granted an automatic 10-day extension to file the quarterly reconciliation if their payments for the quarter were made timely.

Employers filing Form A1-QRT must also file Form A1-R, Arizona Withholding Reconciliation Return by January 31 of the year following the calendar year for which Arizona withholding payments were made. The completed form A1-R is submitted with the state copies of federal forms W-2 reporting Arizona income tax withheld and/or Arizona income tax withheld, or federal Forms W-2G or 1099 reporting Arizona income tax withheld.

Annual withholding may be allowed if the amount collected and payable by the employer in each of the preceding calendar quarters did not exceed an average of \$200.

Those employers that qualify to file their withholding return annually, file Form A1-APR, Arizona Annual Payment Withholding Tax Return. Form A1-APR is due January 31 of the year following the calendar year for which Arizona withholding payments were made. The completed Form A1-APR is submitted with the state copies of federal Forms W-2 reporting Arizona wages paid and/or Arizona income tax withheld, or federal Forms W-2G or 1099 reporting Arizona income tax withheld.

- **Electronic Funds Transfer (EFT)**

Who is required to make payment by EFT?

Employers that anticipate a 2021 withholding tax liability of \$500 (\$125 per quarter) or more are required to pay their withholding tax liability by EFT.

NOTE: An employer may qualify to file an annual withholding return, Form A1-APR and still be required to pay its withholding tax liability by EFT. Filing Form A1-APR does not automatically exempt the employer from paying its tax liability by EFT

How do I make payments by EFT?

Employers making EFT payments must register with the department before their EFT payments may be accepted. An officer of the employer must complete the initial registration.

Electronic payment from checking or savings account (e-check)

Payments can be made electronically from a checking or savings account. Go to www.AZTaxes.gov and choose the e-check option. Follow the prompts to complete your registration.

There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Online credit card payment

Payments can be made by American Express, Discover, MasterCard, or Visa credit cards. Go to www.AZTaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. Follow the prompts to make your payment.

The service provider will charge a fee based on the amount of the tax payment. The service provider will disclose the amount of the fee during the transaction and you will be given the option to continue or cancel. If you accept the fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

EFT payment by ACH Credit

To register to make ACH Credit payments, go to the department's website, www.azdor.gov. Click on "Forms", then click "Other Forms." Complete the Electronic Funds Transfer (EFT) Disclosure Agreement for ACH Credit filers form as instructed. Submit the completed form at least five business days before the first anticipated transaction as it may take that long to process the application.

Fax the completed form to the department at (602) 771-9913. You may also email the completed form to the department at electronicfundstransfer@azdor.gov. Once the application is processed, the corporation will receive additional information to present to its bank to make the ACH Credit payment.

The payment will be electronically transferred into

the department's account, normally the next business day. The corporation should consult with its bank for the timeframe required to make timely payments. The corporation may be charged a service fee.

NOTE: Employers using a foreign bank account to make EFT payments cannot make EFT payments by ACH Debit. The department does not accept ACH Debit payments from a foreign bank account. If the employer wishes to make a payment from a foreign bank account by EFT, the payment **MUST** be made by ACH Credit. See the instructions for ACH Credit above to register and make ACH Credit payments.

What happens if I do not remit my payments via EFT?

Taxpayers required to make payments by EFT will be subject to a penalty of 5% for making a payment by any other method.

Penalties for late filing and late payment are the same as for TPT listed in this publication.

Your Federal Taxpayer Identification Number(TIN)

Your Federal TIN is either your social security number, your employer identification number (EIN), or your individual tax identification number (ITIN), and must be included on every tax return, payment, application, or other document submitted to ADOR.

EIN is required for:

- Anyone paying wages to one or more employees.
- Anyone required to withhold federal taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.).
- Trusts except IRA trust.
- Estates.
- Partnerships.
- REMICs (real estate mortgage investment conduits).
- Corporations.
- Nonprofit organizations (churches, clubs, etc.).
- Farmers' cooperatives.
- Plan administrators.

The IRS allows businesses to obtain an EIN online that may be used immediately. For more information, go to www.irs.gov/businesses/small-businesses-self-employed and click on the "Employer ID Numbers (EINs)" link. You may also obtain an EIN from 7:00 a.m.-10:00 p.m. local time Monday through Friday at 800-829-4933, or fax at (215) 516-3990. Failure to supply a federal TIN on tax returns or payments will result in a \$5 penalty for each submission.

Arizona Department of Revenue

1600 W Monroe, Phoenix, AZ 85007
400 W Congress, Tucson, AZ 85701

For assistance with licensing or registering your business:

Phoenix..... (602) 255-3381
Toll free from area codes 520 and 928 1-800-352-4090

Unclaimed Property (602) 364-0380

TPT questions or income tax questions: asktaxpolicy@azdor.gov.
Please provide a detailed description of your business activities and include your name and phone number when sending any inquiries to this email address.

Internal Revenue Service

www.irs.gov

4041 N Central
Phoenix AZ 85012
1-844-545-5640

Arizona Commerce Authority

www.azcommerce.com/small-business/

Small Business Services

www.azcommerce.com/programs/small-business-services

Free online Checklist Program to start, operate, and grow a business in Arizona..... (602) 845-1200

Corporation Commission

www.azcc.gov

Corporate filings, records, annual reports/revocations.
1200 W Washington
Phoenix AZ 85007..... (602) 542-3026

Arizona Department of Economic Security

Unemployment Insurance

des.az.gov/services/employment/unemployment-employer

For businesses and others who hire employees.
uitstatus@azdes.gov..... (602) 771-6602

New Hire Reporting

<https://newhire-reporting.com/AZ-Newhire/Default.aspx>

Employers are required to report newly hired and rehired employees within 20 calendar days of hire or rehire.

Child Support Requirements

des.az.gov/services/child-and-family/child-support/employers

For employer child support requirements, contact Child Support at DCSSEmployerCentral@azdes.gov..... (602) 252-4045

Industrial Commission of Arizona

Worker's Compensation

azica.gov

You may be required to provide insurance coverage to protect your workers in case of industrial injury.

800 W Washington
Phoenix, AZ 85007..... (602) 542-4661

2675 E. Broadway Blvd
Tucson, AZ 85716..... (520) 628-5188

Arizona Department of Revenue

Arizona Department of Agriculture

Weights & Measures Services Division

agriculture.az.gov

For businesses using weighing & measuring devices, including all instruments and devices used for weighing, measuring, metering, or counting and any associated appliances or accessories.

1110 W Washington St, Suite 450
Phoenix, AZ 85007..... (602) 542-4373

Registrar of Contractors

roc.az.gov

Contractors doing business in Arizona may be required to be licensed with the Registrar of Contractors.

1700 W Washington, Suite 105
Phoenix, AZ 85007..... (602) 542-1525
Toll free from 520 & 928 area codes..... 1-877-692-9762

Arizona Department of Liquor

www.azliquor.gov

For businesses planning to sell alcoholic beverages.

800 W Washington, 5th floor
Phoenix, AZ 85007..... (602) 542-5141

Secretary of State

www.azsos.gov

For businesses who wish to register their business name (optional).

1700 W Washington, 7th floor
Phoenix, AZ 85007..... (602) 542-4285

Arizona Property Assessor

Residential rentals doing business in Arizona are required to register the property with the County Assessor.

[Property Tax Treasurer Contact List](#)

This publication is available in an alternative format upon request.