BUSINESS ACCOUNT UPDATE

Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
PO BOX 29032
Phoenix, AZ 85038-9032
(602) 255-3381
1 (800) 352-4090

INSTRUCTIONS: Please check boxes to indicate the change you are requesting and complete the section. Asterisk (*) changes to Transaction Privilege Tax Licenses are subject to a fee of $12 per location for the state fee and any applicable city fees (see page 3). **There are no fees for changes to Corporate Account, Use Tax or Withholding Registrations.**

You can now make updates/edits to your Business Account at www.AZTaxes.gov. It is fast and secure.

BONDING REQUIREMENT: A taxpayer in the contracting business MUST maintain a bond for a minimum of 2 years. When requesting change(s) to the Physical Location, Legal Name and/or Business Name, "Doing Business As", within the first 2 years, a Bond Rider to match the change(s) requested MUST be obtained prior to the request and submitted with this Business Account Update Form.

❑ SECTION A: Business Information

Legal Business Name

License Number | Federal Employer Identification Number or Social Security Number, *required if sole proprietor with no employees*

1. CHANGE(S) TO LICENSE | Loc Code: _____

❑ *Reprint License | ❑ *Reinstate Effective Date: M M D D Y Y Y Y (*Date required for Withholding Only*) | ❑ Cancel effective date: M M D D Y Y Y Y

2. LICENSE TYPE – *Check all that apply:*

❑ Transaction Privilege Tax License (TPT) | ❑ Use Tax Registration
❑ Withholding/Unemployment Tax Registration *(if hiring employees)* | ❑ TPT for Cities ONLY

❑ **3. CHANGE SECURITY ADMINISTRATOR INFORMATION**

Social Security No. | Title | Last Name | First Name | Middle Intl.

Email | Phone Number (*with area code*)

❑ **4. OLD** Business Name, "Doing Business As" or Trade Name at this Physical Location | **NEW** Business Name, "Doing Business As" or Trade Name at this Physical Location

❑ **5. NEW** Mailing Address – number and street | City | State | ZIP Code

County/Region | Country

Business Phone Number (*with area code*) | Email Address | Fax Number (*with area code*)

❑ **6.*LOCATION** | **Use this section to update, change, close or add a location to an existing license.**

Physical Location of Business or Commercial/Residential Rental Number and street *(Do not use PO Box, PMB or route numbers)* | City | State | ZIP Code

First Day of Business M M D D Y Y Y Y | County/Region | Country | Phone Number

Residential Rental Only – Number of Units | Reporting City *(if different than physical location city)*

Additional County/Region Indian Reservation/City: County/Region Indian Reservation and City Codes available at www.azdor.gov

County / Region | City

NAICS Codes: Available at www.azdor.gov | **Business Codes** (Include all State and City Business Codes that apply): Available at www.azdor.gov

Description of Business: *Describe merchandise sold or taxable activity*

LOCATION CLOSING | Loc Code: _____

Physical Location of Business | City | State | ZIP Code

Last Day of Business M M D D Y Y Y Y | County/Region | Country

Residential Rental Only – Number of Units | Reporting City *(if different than physical location city)*

❑ **7. *BUSINESS CODE:** *Only use if you are adding/deleting/changing type of business activity. Available at www.azdor.gov*

Loc Code: _____

State Business Class Code: Add: _____ Delete: _____ Change: _____

City Business Class Code: Add: _____ Delete: _____ Change: _____

Continued on page 2 ➔

Name (as shown on page 1)	License, EIN or SSN (as shown on page 1)

8. NAICS CODE: *Only use if you are adding/deleting/changing NAICS Codes. Available at www.azdor.gov*

NAICS Code: Add: _____ Delete: _____ Change: _____

9. CHANGE FILING FREQUENCY: If your annual transaction privilege tax 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**.

Monthly Quarterly Annual Seasonal (Select no more than 8 months below)

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC

10. TAX RECORDS PHYSICAL LOCATION – number and street *(Do not use PO Box, PMB or route numbers)*

City	State	ZIP Code

County	Country

Name of Contact	Phone Number (with area code)	Extension

For Transaction Privilege Tax License and Withholding Registration: If the ownership changes require a new Employer Identification Number (EIN), a Joint Tax Application is required. DO NOT USE THIS FORM TO CHANGE THE EIN.

SECTION B: Identification of Owner Change, 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 New Delete	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 New Delete	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 New Delete	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: Required Signatures

This document must be signed by an officer legally responsible for the business. I am authorized to complete this update request. Under penalty of perjury I declare that the information provided on this document is true and correct.

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 D: STATE/COUNTY & CITY LICENSE FEE WORKSHEET TO CALCULATE AND REMIT TOTAL AMOUNT DUE WITH THIS APPLICATION.

Name (as shown on page 1)	License, EIN or SSN (as shown on page 1)

SECTION D: State/County & City License Fee Worksheet

ALL FEES ARE SUBJECT TO CHANGE. Check for updates at www.azdor.gov.

IMPORTANT LICENSE FEE INFORMATION: During the transitional period between November 1, 2016 and January 1, 2017, if you are licensing for a city that has an additional city license fee, the city license fee per location may be billed to you separately within 45 days.
After January 1, 2017 all city license fees should be paid at the time of application.

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		$50.00		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		$50.00		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		$25.00		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		$50.00		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**
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)			$

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

- 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.

Print Worksheet Reset Worksheet

ARIZONA DEPARTMENT OF REVENUE

GENERAL INSTRUCTIONS FOR ARIZONA BUSINESS UPDATE APPLICATION

Online Application

Save time and make your changes online at www.AZTaxes.gov.

- ✓ Cancel your license
- ✓ Change your mailing address
- ✓ Edit location information – add, close or change your information

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 legal Arizona state holidays)

Phoenix Office

1600 West Monroe
Phoenix, AZ 85007

Mesa Office

1840 South Mesa Drive
Building #1352
Mesa, AZ 85201
(This office does not handle billing or account disputes)

Tucson Office

400 West Congress
Tucson, AZ 85701

Customer Service Telephone Numbers

Licensing questions on Transaction Privilege, Withholding or Use Tax
(Arizona Department of Revenue)
(602) 255-3381
1 (800) 352-4090

USE THIS APPLICATION TO:

- **Report your business changes** that affect your Transaction Privilege Tax license or Withholding Tax registration.
- **Changes in location or business location** do not require a new transaction privilege license number. When locations are added or there are changes in the business name (or DBA) the license number does not change; however, a new 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 the Department of Revenue include changes in the mailing address or location of audit records, addition or removal of owner/officer information, requests to cancel your license when the business plans to cease operations, and requests to change filing frequency. These changes do not require a license fee.

Note: Changes in ownership require a new license because licenses are not transferable. Use the Arizona Joint Tax Application to apply for a new 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 license is required.

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 form instructions while completing the application. Additional information and forms are available at www.azdor.gov.
- Required information is designated with an asterisk (*).
- Please complete Section D: State/County & 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 Business Update Account.

Section A: BUSINESS INFORMATION

Provide your **Legal Business Name**, **License Number** and **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. The EIN is required for all employers. A penalty of $5 will be assessed by the Department of Revenue for each document filed without a TIN.

1. Provide your **Location Code** and check what changes you are making to your license. Reprinting or reinstating your license is subject to a fee of $12 per location for the state and any applicable city fees.

2. **License Type (Check all that apply):**

   Transaction Privilege Tax (TPT): Anyone engaged in a business 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.

   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 business not required to be licensed in Arizona for TPT purposes, making out-of state purchases for their own use (and not for resale) must also obtain the Use Tax registration.

   TPT for cities only: This type of license is needed if your business activity is subject to city TPT which is collected by the state, but the activity is not taxed at the state level.

3. Provide the **SSN, Title, Last Name, First Name, Middle Initial, Email** and **Phone Number** of the security administrator you are changing.

4. Provide the OLD Business Name, **"Doing Business As" (DBA).** DBA is the name of a business other than the owner's name or, in the case of a corporation, a name that is different from the legal or true corporate name.

   Provide the NEW Business Name, **"Doing Business As" (DBA).** If it is the same as the **Legal Business Name** enter "same"

5. Provide the NEW **Mailing Address** (number and street) 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 send a cover letter with completed application to explain.

   Provide the **Business Phone Number** including the area code.

   Provide the **Email Address** for the business or contact person.

   Provide the **Business Fax Number** including the area code.

6. **If you are adding a Location (Use this section to update, change, close or add a location to an existing license.)**

   Provide the NEW **Physical Location** of the business. This address cannot be a PO Box or Route Number. Provide NEW:

   - First Date of Business in Arizona
   - County/Region
   - Country
   - Phone Number
   - Residential Rentals ONLY - Number of Units
   - Reporting City, if different from the **Physical Location** city. For example, if the location for the listed address is listed in an adjacent city, such as Scottsdale, but the location of the business is actually within the city of Phoenix. See "TPT Rate Look Up" on www.AZTaxes.gov .

   Provide the **Additional County/Region Indian Reservation Code(s).** A current listing is available at www.azdor.gov.

   Provide all **North American Industries Classification System (NAICS) Code(s)** that apply. The NAICS is identified for your business, based on your major business activity, principle product you manufacture, commodity sold, or services performed. You must indicate at least one NAICS code. A current listing is available at www.azdor.gov.

   Provide the **Business Code(s)** including all State and City Business Code(s) that apply; based on your major business activity, principle product you manufacture, commodity sold, or services performed. You must indicate at least one business code. A current listing is available at www.azdor.gov.

   Provide the **Description of Business** by describing the major taxable business activity, principle product you manufacture, commodity sold, or services performed. Your description of business is very important and MUST link to the appropriate **NAICS Code** and **Business Code**.

If you are CLOSING a Location

Provide the **Physical Location** of the business that is CLOSING. This address cannot be a PO Box or Route Number. Provide CLOSING:

- Last Day of Business in Arizona
- County/Region
- Country
- Residential Rentals ONLY - Number of Units
- Reporting City, if different from the **Physical Location** city. For example, if the location for the listed address is listed in an adjacent city, such as Scottsdale, but the location of the business is actually within the city of Phoenix. See "TPT Rate Look Up" on www.AZTaxes.gov .

7. Provide your **Location Code** and what State and City Business Class Codes you are adding, deleting, or changing.

8. Provide the **NAICS Codes** you are adding, deleting, or changing.

9. Provide the filing frequency that you are changing to. If your annual transaction privilege tax 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**.

If your business is **Seasonal** or you are a transient **vendor**, indicate the months in which you intend to do business in Arizona. (Select no more than 8 months below).

10. Tax Records Physical Location indicate the physical address where your tax records are located. Include the contact person's name and phone number.

Section B: IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, MEMBERS/ MANAGING MEMBERS OR OFFICIALS OF THIS EMPLOYING UNIT

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 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: REQUIRED SIGNATURES

This application must be signed only 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.

Section D: STATE/COUNTY & CITY LICENSE FEE WORKSHEET

IMPORTANT LICENSE FEE INFORMATION: During the transitional period between November 1, 2016 and January 1, 2017, if you are licensing for a city that has an additional city license fee, the city license fee per location may be billed to you separately within 45 days.

There are no fees for Withholding/Unemployment Insurance, or Use Tax registrations. State license fees are calculated per business location. To calculate the city license fees, use the listing of cities on page 3, Section D 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. If you have a location in Phoenix and the business is only under Class 213, Commercial Lease, there is no license fee due.

- BB: TOTAL State License Fees – To calculate the state fees, multiply the No. of locations in the state by $12.

- CC: 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, calculate the number of locations by $2.00 ($50.00 Annual Cap per license). The amount for each city CANNOT EXCEED $50.00.

- DD: TOTAL DUE – Add lines AA + BB + CC.

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