



ARIZONA JOINT TAX APPLICATION - TAX RECOVERY

IMPORTANT: *Incomplete applications WILL NOT BE PROCESSED. All required information is designated with asterisk **

To complete this application see attached instructions. Please return Complete application with appropriate license fee(s) to: **License & Registration Section, Department of Revenue, PO BOX 29032, Phoenix AZ 85038-9032.**

**To complete this online,
go to www.aztaxes.gov**

Section A: Taxpayer Information (Print legibly or type the information on this application.)																					
1. License Type (Check all that apply) * <input type="checkbox"/> Transaction Privilege Tax (TPT) <input type="checkbox"/> Withholding/Unemployment Tax (<i>if hiring employees</i>) <input type="checkbox"/> Use Tax <input type="checkbox"/> TPT For Cities ONLY	2. Type of Ownership * <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><input type="checkbox"/> Individual / Sole Proprietorship</td> <td style="width: 33%;"><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"/> Professional Limited Liability</td> <td><input type="checkbox"/> Trust</td> </tr> <tr> <td><input type="checkbox"/> Limited Liability Company</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/> Limited Liability Partnership</td> <td><input type="checkbox"/> Estate</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Joint Venture</td> </tr> <tr> <td>State of Inc. _____</td> <td><input type="checkbox"/> Receivership</td> </tr> <tr> <td>Date of Inc. _____</td> <td></td> </tr> </table> Tax exempt organizations must attach a copy of the Internal Revenue Service letter of determination.					<input type="checkbox"/> Individual / Sole Proprietorship	<input type="checkbox"/> Sub-Chapter S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Association	<input type="checkbox"/> Professional Limited Liability	<input type="checkbox"/> Trust	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Government	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Estate	<input type="checkbox"/> Corporation	<input type="checkbox"/> Joint Venture	State of Inc. _____	<input type="checkbox"/> Receivership	Date of Inc. _____	
<input type="checkbox"/> Individual / Sole Proprietorship	<input type="checkbox"/> Sub-Chapter S Corporation																				
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<input type="checkbox"/> Corporation	<input type="checkbox"/> Joint Venture																				
State of Inc. _____	<input type="checkbox"/> Receivership																				
Date of Inc. _____																					
3. Federal Employer Identification Number (Required for Employers and Entities other than Sole Proprietors) 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 G for listing of Reservations) <input type="checkbox"/> No																				
12. Physical Location of Business (Street, City, State, ZIP code) Do not use PO Box or Route No. *					13. County																
For additional business locations, complete Section B-12																					
14. Are you a construction contractor? * <input type="checkbox"/> Yes (See Bonding Requirements below) <input type="checkbox"/> No	15. Did you acquire, or change the legal form of business of, all or part of an existing business? * <input type="checkbox"/> Yes If yes, you must complete the Unemployment Tax Information (Section D) <input type="checkbox"/> No																				
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. For more information on bonding, please see the "Taxpayer Bonds" publication, which is available online or at the Department of Revenue offices.																					
16. Description of Business (Must include type of merchandise sold or taxable activity; for employers, the type of employment) *																					
17. NAICS Code: (Select at least one. Go to www.aztaxes.gov for a listing of codes) *																					
18. Identification of Owner, Partners, Corporate Officers, Members / 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 more than 50% of or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers.																					
THIS BOX FOR AGENCY USE ONLY																					
<input type="checkbox"/> New	Acct. No. _____	LIAB _____	DLN _____																		
<input type="checkbox"/> Change	Start _____	LIAB Est. _____	TPT _____																		
<input type="checkbox"/> Revise																					
<input type="checkbox"/> Reopen	S/E Date _____			WH _____																	

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?											
4. Business Classes (Select at least one. See Section H for a listing of business classes on page 4) *													
5. TPT Filing Method <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual		6. Does your business sell tobacco products? <input type="checkbox"/> Yes If yes, <input type="checkbox"/> Retailer OR <input type="checkbox"/> Distributor <input type="checkbox"/> No			7. 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.)								
8. 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:											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

9. Location of Tax Records (Street Address, City, State and ZIP code) Do not use PO Box or Route No. *

10. Name of Company or Person to Contact	11. Phone Number
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For additional locations, complete the following: (If more space is needed, please attach additional sheets)

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

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

22. City	23. County	24. State	25. ZIP code
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Section C: Program Cities / License Fees Below is a list of cities and towns licensed by the Arizona Department of Revenue.

City/Town	Code	Fee	No. of Loc	Total	City/Town	Code	Fee	No. of Loc	Total	City/Town	Code	Fee	No. of Loc	Total
Benson	BS	5.00			Hayden	HY	5.00			Show Low	SL	2.00		
Bisbee	BB	1.00			Holbrook	HB	1.00			Sierra Vista	SR	1.00		
Buckeye	BE	2.00			Huachuca City	HC	2.00			Snowflake	SN	2.00		
Camp Verde	CE	2.00			Jerome	JO	2.00			South Tucson	ST	2.00		
Carefree	CA	10.00			Kearny	KN	2.00			Springerville	SV	5.00		
Casa Grande	CG	2.00			Kingman	KM	2.00			St. Johns	SJ	2.00		
Cave Creek	CK	20.00			Lake Havasu	LH	5.00			Star Valley	SY	2.00		
Chino Valley	CV	2.00			Litchfield Park	LP	2.00			Superior	SI	2.00		
Clarkdale	CD	2.00			Mammoth	MH	2.00			Surprise	SP	10.00		
Clifton	CF	2.00			Marana	MA	5.00			Taylor	TL	2.00		
Colorado City	CC	2.00			Maricopa	MP	2.00			Thatcher	TC	2.00		
Coolidge	CL	2.00			Miami	MM	2.00			Tolleson	TN	2.00		
Cottonwood	CW	2.00			Oro Valley	OR	12.00			Tombstone	TS	1.00		
Dewey/Humboldt	DH	2.00			Page	PG	2.00			Tusayan	TY	2.00		
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	15.00			Patagonia	PA	25.00			Williams	WL	2.00		
Eloy	EL	10.00			Payson	PS	2.00			Winkelman	WM	2.00		
Florence	FL	2.00			Pima	PM	2.00			Winslow	WS	10.00		
Fountain Hills	FH	2.00			Pinetop/Lakeside	PP	2.00			Youngtown	YT	10.00		
Fredonia	FD	10.00			Prescott Valley	PL	2.00			Yuma	YM	2.00		
Gila Bend	GI	2.00			Quartzsite	QZ	2.00							
Gilbert	GB	2.00			Queen Creek	QC	2.00							
Globe	GL	2.00			Safford	SF	2.00							
Goodyear	GY	5.00			Sahuarita	SA	5.00							
Guadalupe	GU	2.00			San Luis	SU	2.00							

<p>Please Note: City fees are subject to change (go to our website for updates). For cities not listed above, please contact the cities directly. Your license will not be issued until all fees are paid.</p>	Total of City Fees:	
	State Fees \$12.00 X _____ Number of Locations:	
	TOTAL Fees:	

Section D: Withholding/Unemployment Tax Information

1. Date Employees First Hired in Arizona. *	2. Are you liable for Federal Unemployment Tax? <input type="checkbox"/> Yes If yes, what was the first year of liability? <input type="checkbox"/> No Year _____	3. Are individuals performing services that are excluded from withholding or unemployment tax? <input type="checkbox"/> Yes If yes, describe the services: <input type="checkbox"/> No
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4. Do you have an IRS Ruling that grants an exclusion from Federal Unemployment Tax? <input type="checkbox"/> Yes If yes, attach a copy of the Ruling Letter. <input type="checkbox"/> No	5. Do you have or have you previously had an Arizona Unemployment Tax Number? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, Business Name _____ Unemployment Number _____
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6. Record of Arizona wages paid by calendar quarter for current and preceding calendar year.				
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 year.																																															
YEAR	JANUARY				FEBRUARY				MARCH				APRIL				MAY				JUNE																										
YEAR	JULY				AUGUST				SEPTEMBER				OCTOBER				NOVEMBER				DECEMBER																										

Complete this section if you acquired, or changed the legal form of business of, all or part of an existing Arizona business.

8. Date Acquired or Date Legal Form of Business changed *	9. Acquired, or Changed Legal Form of Business of, * <input type="checkbox"/> All <input type="checkbox"/> Part If part, to obtain an unemployment tax rate based on the business's previous account you must request it no later than 180 days after the date entered in item 8 of this section. See instructions.	10. Acquired by * <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other	If other, including change in legal form of business, explain:
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Previous Owner Information or Previous Legal Form of Business Information (See instructions.)

11. Name(s) of Previous Owner(s) *	12. Business Name of Previous Owner(s) *
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13. Current Mailing Address of Previous Owner(s) (Street, City, State, ZIP code)

14. Current Telephone Number of Previous Owner(s)	15. Unemployment Account Number of Previous Owner(s)
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Voluntary Election of Unemployment Insurance Coverage (subject to Unemployment Tax Office approval).

16. The applicant, 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 calendar years, to:

A. Be deemed an employer subject to Title 23, Chapter 4, Arizona Revised Statutes, to the same extent as all other such employers and provide unemployment insurance coverage to my workers performing services defined by law as employment, even though I have not met conditions requiring me to provide such coverage.

B. Extend unemployment insurance coverage to workers referred to in item 2, above, by having the services they perform be deemed to constitute. Employment by an employer subject to Title 23, Chapter 4, A.R.S.

Section E: AZTaxes.gov Security Administrator (Authorized User)

By electing to register for www.aztaxes.gov you can have online access to account information, and file and pay Arizona transaction, use, and withholding taxes. You also designate authorized users to access these services.

- I Elect to Register to use aztaxes.gov to file and pay online.
- I DO NOT Elect to Register to use aztaxes.gov to file and pay online.

1. Authorized Users Last Name	2. Authorized Users First Name
3. Authorized Users Title	4. Authorized Users Social Security Number
5. Authorized Users Email Address	6. Authorized Users Phone Number

Section F: Signature(s) by individuals legally responsible for the business (required)

This application must be signed by either a sole owner, partners, corporate officer, managing member, the trustee, receiver or personal representative of an estate.

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 effect until the Arizona Department of Revenue has received written termination notification from an authorized officer.

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 G: 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'dham (Pinal)	PNT
Cocopah (Yuma)	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 (Coco.)	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 H: 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	Severance - 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

- For licensing questions on Transaction Privilege, Withholding or Use Tax (Department of Revenue) call (602) 542-4576 or 1-800-634-6494 (from area codes 520 and 928).
- For Unemployment Tax (Department of Economic Security) call (602) 771-6602 or e-mail uit.status@azdes.gov

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 the legal form of your business (sole proprietorship to corporation, etc.).

If you need to update a license, add a business location, get a copy of your license or make other changes: Complete a Transaction Privilege Tax License Update form and include fees of \$12 per location.

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. 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.

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 G 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. This can not be a PO Box or Route Number.
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. 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 you for quarterly filing.
4. For businesses applying for Transaction Privilege and/or Use Tax, enter the applicable **business classes** based on your activity. See Section H for listing of business classes.

5. **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 actual receipts.
6. Complete as indicated.
7. 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.
8. If your business is seasonal or a transient vendor, indicate the months in which you intend to do business.
9. **10. and 11.** Indicate the physical location of your tax records, the contact person and their phone number. This can not be a PO Box or Route Number.
12. **through 25.** If you have additional business locations, complete this section. If more space is necessary, attach additional sheets.

Section C: PROGRAM CITIES / LICENSE FEES

There are no fees for Withholding, Unemployment, or Use Tax registrations. To calculate the fees for TPT licenses, multiply the number of locations in the state by \$12. To calculate the city fees, use the listing of program cities in Section C. 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 D: WITHHOLDING/UNEMPLOYMENT TAX INFORMATION

1. **through 7.** Complete as indicated.
8. Enter the date you acquired the previous owner's business or changed the legal form of your existing business (sole proprietor to corporation, etc).
9. Indicate whether you acquired or changed all or only part of the existing Arizona business. If part, to obtain an unemployment tax rate based on the business's previous account, you must request it no later than 180 days after the date of acquisition or legal form of business change; contact the Unemployment Tax Office Experience Rating Unit for an Application & Agreement for Severable Portion Experience Rating Transfer (form UC-247; printable version available online at www.azui.com).
10. Indicate the manner in which you became the new owner or operator of this business or, if you merely changed the legal form of your existing business, check "Other" and explain, for example, "Changed sole proprietorship to corporation."
11. **through 12.** Complete as indicated if you acquired an existing business or, if you merely changed the legal form of your existing business, provide information on your business under its previous legal form.

13. **through 15.** Complete as indicated if you know the previous owner's information or, if you merely changed the legal form of your existing business, provide information on your business under its previous legal form.
16. Once certain conditions are met, the law requires employers to provide unemployment insurance coverage to their workers, but only for services the law defines as employment. Check **Box A** if you believe you have not met such conditions **and** you voluntarily elect to provide such coverage anyway. Check **Box B** if you voluntarily elect to cover your workers who perform services the law excludes from its definition of employment and who are excluded from coverage otherwise. **Leave boxes blank if neither choice applies.**

Please note: If you check one or both boxes, then your signature(s) in Section F confirm(s) your voluntary election to assume liability for the extent of unemployment coverage your selection indicates for at least two calendar years, and you will not be permitted to challenge this election at a later date if it is approved. To learn more, please refer to the *Employers' Handbook or Guide to Arizona Employment Tax Requirements* available online at www.azui.com, or contact the Unemployment Tax Office Employer Status Unit.

Section E: AZTaxes.gov AUTHORIZED USER INFORMATION

1. **through 6.** Complete this section if you would like to designate a security administrator for your online services at www.aztaxes.gov. The authorized individual will have full access to tax account information and will add or delete users and grant user privileges to 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 F: SIGNATURES

The application must be signed only by individuals legally responsible for the business, not agents or representatives.

Section G: INDIAN RESERVATION CODES

If your business is located on an Indian Reservation, select the appropriate code from this table and indicate on Section A-11.

Section H: BUSINESS CLASSES

Select appropriate business classes based on your business activities. You must indicate at least one business class on Section B-4.