

# LICENSING AND TAXES

## Business Licenses and Tax Information

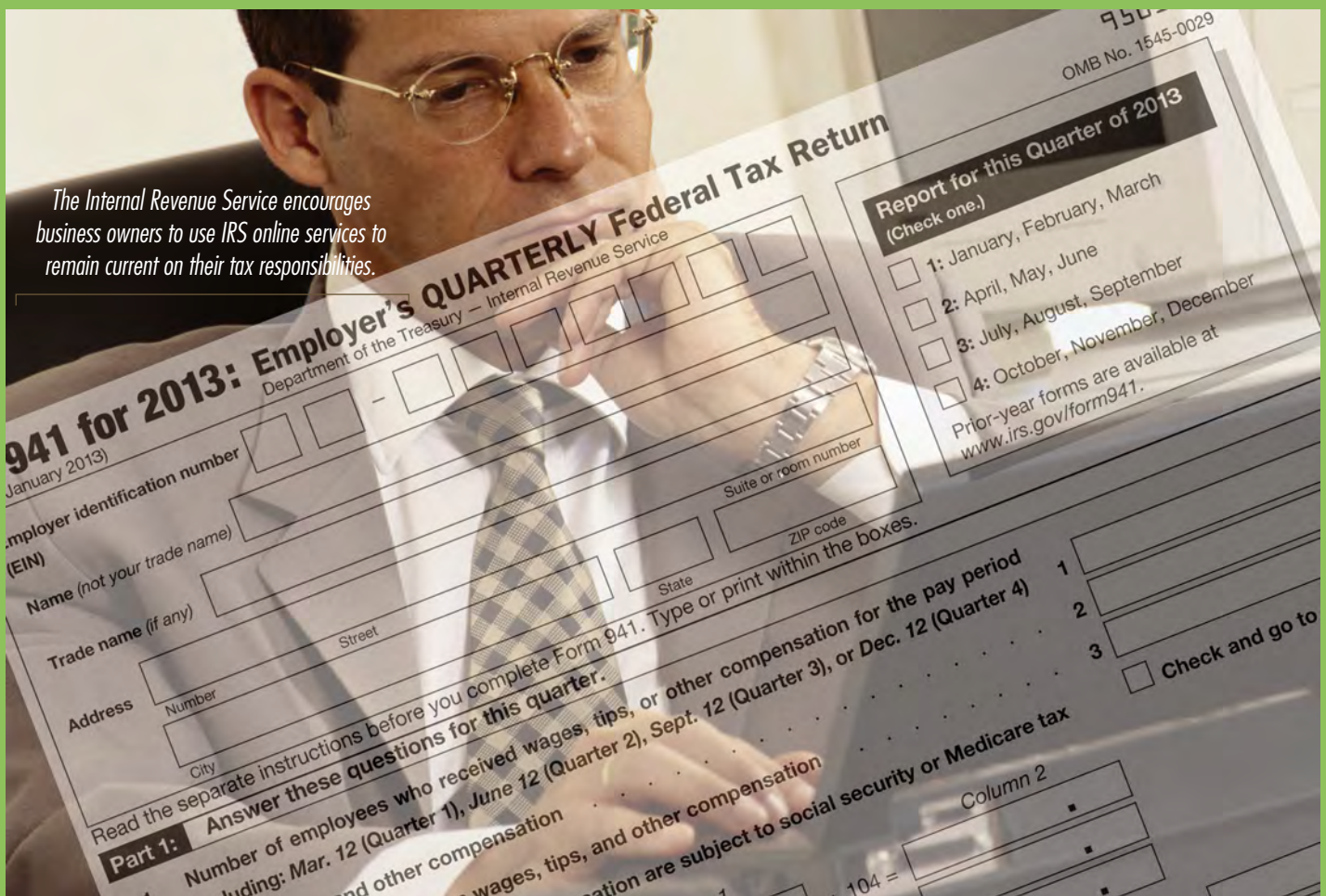
### 44 • Arizona Licensing Agencies and Offices

- » State of Arizona Agencies and Departments 44
- » Arizona County Offices 48
- » Arizona City/Town Offices 49

### 53 • Taxes

- » Federal Income Tax 53
- » State Transaction Privilege Tax 54

While every effort has been made to ensure the reliability of the information presented in this publication, the Arizona Commerce Authority cannot guarantee the accuracy of this information due to the fact that much of the information is created by external sources. Changes/updates brought to the attention of the Arizona Commerce Authority and verified will be corrected in future editions.



# ARIZONA LICENSING AGENCIES AND OFFICES



## STATE OF ARIZONA AGENCIES AND DEPARTMENTS

The following is a list of contact information for Arizona's state agencies and departments that provide licensing, certification, or permits for business activities conducted in Arizona. Most links will take you directly to home page; information on business activity requirements may be posted under terms such as: Licensing, Permits, Certifications, Applications and/or Forms.

### Federal

If your business is involved in activities that are supervised and regulated by a federal agency, you may need to obtain a federal license. The federal licenses and permits that you may need for your business are listed on the SBA website at [www.sba.gov](http://www.sba.gov), under "Starting a Business" select "Obtain Business Licenses."

### State

In Arizona, not all businesses need a license, and some businesses may need more than one license. The number and types of license(s) required depend on several factors including what type of business you will have, where your business will be based and operate, and what type of products and/or services you will sell.

Visit the Arizona Commerce Authority's Checklist Program at [www.azcommerce.com/smallbiz](http://www.azcommerce.com/smallbiz), under "Selected Professions/Business Activities" you will find links to several professions'/business activities' specific business licensing information. Although this listing is not comprehensive, there are many to review.

### Local

Regulatory licenses (or permits) may be required at the local level by either the city/town and/or the county in which your business will be based and/or operate. Contact them directly to learn about their requirements and/or restrictions.

*If you are not sure if your business activity requires a regulatory license or which agency is the correct one for your profession or business activity, you may wish to visit the AZ.gov Occupational Licenses by Agency or Department web page at <http://az.gov/app/license/index.xhtml>.*

### AGENCIES AND DEPARTMENTS ARE LISTED IN ALPHABETICAL ORDER:

#### Accountancy, Board of

100 N. 15th Avenue, Suite 165, Phoenix, AZ 85007

602-364-0804

[www.azaccountancy.gov](http://www.azaccountancy.gov)

#### Acupuncture Board of Examiners

1400 W. Washington Street, Suite 230, Phoenix, AZ 85007

602-542-3095 , press 1

[www.azacupunctureboard.us](http://www.azacupunctureboard.us)

#### Agriculture, Department of

1688 W. Adams Street, Phoenix, AZ 85007

602-542-4373

[www.azda.gov](http://www.azda.gov)

#### Appraisal, Board of

1400 W. Washington Street, Suite 360, Phoenix, AZ 85007

602-542-1558

[www.appraisal.state.az.us](http://www.appraisal.state.az.us)



### Attorney General, Arizona

1275 W. Washington Street, Phoenix, AZ 85007  
602-542-5025; 800-352-8431

[www.azag.gov](http://www.azag.gov)

400 W. Congress Street, South Building, Suite 315  
Tucson, AZ 85701  
520-628-6504

### Barbers, Board of

1400 W. Washington Street, Suite 220, Phoenix, AZ 85007  
602-542-4498

[www.azbarberboard.us](http://www.azbarberboard.us)

### Behavioral Health Examiners, Board of

3443 N. Central Avenue, Suite 1700, Phoenix, AZ 85012  
602-542-1882

[www.azbbhe.us](http://www.azbbhe.us)

### Boxing Commission

1110 W. Washington Street, Suite 260, Phoenix, AZ 85007  
602-364-1721

[www.azracing.gov](http://www.azracing.gov), select "Boxing Commission"

### Charter Schools, Board of

1616 W. Adams Street, Suite 170, Phoenix, AZ 85007  
85007602-364-3080

[www.asbcs.az.gov](http://www.asbcs.az.gov)

### Chiropractic Examiners, Board of

5060 N. 19th Avenue, Suite 416, Phoenix, AZ 85015  
602-864-5088

[www.azchiroboard.us](http://www.azchiroboard.us)

### Contractors, Registrar of

1700 W. Washington Street, Suite 105, Phoenix, AZ 85007  
602-542-1525; 877-692-9762

[www.azroc.gov](http://www.azroc.gov)

400 W. Congress Street, Suite 212, Tucson, AZ 85701  
520-628-6345

### Corporation Commission

1300 W. Washington Street, 1st Floor, Phoenix, AZ 85007  
602-542-3026; 800-345-5819

[www.azcc.gov](http://www.azcc.gov)

400 W. Congress Street, Tucson, AZ 85701  
520-628-6560

### Cosmetology, Board of

1721 E. Broadway Road, Tempe, AZ 85282  
480-784-4539, ext. 4

[www.azboc.gov](http://www.azboc.gov)

### Dental Examiners, Board of

4205 N. 7th Avenue, Suite 300, Phoenix, AZ 85013  
602-242-1492

[www.azdentalboard.us](http://www.azdentalboard.us)

### Economic Security, Department of

1789 W. Jefferson Street, Phoenix, AZ 85007  
Child Care: 602-542-4248

Unemployment Tax: 602-771-6602

[www.azdes.gov](http://www.azdes.gov)

### Education, Department of

1535 W. Jefferson Street, Phoenix, AZ 85007  
602-542-4367

[www.azed.gov/educator-certification](http://www.azed.gov/educator-certification)

### Environmental Quality, Department of

1110 W. Washington Street, Phoenix, AZ 85007  
602-771-2300; 800-234-5677

[www.azdeq.gov](http://www.azdeq.gov)

400 W. Congress Street, Suite 433, Tucson, AZ 85701  
520-628-6733

### Financial Institutions, Department of

2910 N. 44th Street, Suite 310, Phoenix, AZ 85018  
602-771-2800; 800-544-0708

[www.azdfi.gov](http://www.azdfi.gov)

### Fire, Building and Life Safety, Department of

1110 W. Washington Street, Suite 100, Phoenix, AZ 85007  
602-364-1003

[www.dfbls.az.gov](http://www.dfbls.az.gov)

### Funeral Directors and Embalmers, Board of

1400 W. Washington Street, Suite 230, Phoenix, AZ 85007  
602-542-3095, press 3

[www.azfuneralboard.us](http://www.azfuneralboard.us)

### Game and Fish Department

5000 W. Carefree Highway, Phoenix, AZ 85086  
602-942-3000

[www.azgfd.gov](http://www.azgfd.gov)

### Gaming, Department of

1110 W. Washington Street, Suite 450, Phoenix, AZ 85007  
602-771-4263

[www.azgaming.gov](http://www.azgaming.gov)

2901 Shamrell Boulevard, Suite 100, Flagstaff, AZ 86001  
928-214-9410

400 W. Congress Street, Suite 156, Tucson, AZ 85701  
520-628-6468

## ARIZONA STATE AGENCIES AND DEPARTMENTS *(in alphabetical order, continued)*

### Health Services, Department of

150 N. 18th Avenue, Phoenix, AZ 85007  
602-364-2536  
[www.azdhs.gov](http://www.azdhs.gov)

### Homeopathic and Integrated Medicine Examiners, Board of

1400 W. Washington Street, Suite 230, Phoenix, AZ 85007  
602-542-8154  
[www.azhomeopathbd.az.gov](http://www.azhomeopathbd.az.gov)

### Industrial Commission of Arizona

800 W. Washington Street, Phoenix, AZ 85007  
602-542-4515  
[www.ica.state.az.us](http://www.ica.state.az.us)

2675 E. Broadway Road, Tucson, AZ 85716  
520-628-5459

### Insurance, Department of

2910 N. 44th Street, Suite 210, Phoenix, AZ 85018  
602-364-4457; 877-660-0964  
[www.azinsurance.gov](http://www.azinsurance.gov)

### Land Department, State

1616 W. Adams Street, Phoenix, AZ 85007  
602-542-4621  
[www.land.state.az.us](http://www.land.state.az.us)

### Liquor Licenses and Control, Department of

800 W. Washington Street, 5th Floor, Phoenix, AZ 85007  
602-542-5141  
[www.azliquor.gov](http://www.azliquor.gov)

### Lottery, Arizona

4740 E. University Drive, Phoenix, AZ 85034  
480-921-4400, ext. 4439  
[www.arizonalottery.com](http://www.arizonalottery.com)

4010 E. Grant Road, Tucson, AZ 85712  
520-628-5107

### Massage Therapy, Board of

1400 W. Washington Street, Suite 300, Phoenix, AZ 85007  
602-542-8604  
[www.massageboard.az.gov](http://www.massageboard.az.gov)

### Medical Board

9545 E. Doubletree Ranch Road, Scottsdale, AZ 85258  
480-551-2700; 877-255-2212  
[www.azmd.gov](http://www.azmd.gov)

### Medical Radiologic Technology Board of Examiners

4814 S. 40th Street, Phoenix, AZ 85040  
602-255-4845  
[www.azrra.gov](http://www.azrra.gov)

### Mine Inspector

1700 W. Washington Street, 4th Floor, Phoenix, AZ 85007  
602-542-5971  
[www.asmi.az.gov](http://www.asmi.az.gov)

### Naturopathic Physicians Medical Board

1400 W. Washington Street, Suite 300, Phoenix, AZ 85007  
602-542-8242  
[www.aznd.gov](http://www.aznd.gov)

### Nursing, Board of

4747 N. 7th Street, Suite 200, Phoenix, AZ 85014  
602-771-7800  
[www.azbn.gov](http://www.azbn.gov)

### Nursing Care Institution Administrators and Assisted Living Facility Managers, Board of Examiners of

1400 W. Washington Street, Suite B-8, Phoenix, AZ 85007  
602-364-2273  
[www.aznci.az.gov](http://www.aznci.az.gov)

### Occupational Therapy Examiners, Board of

4205 N. 7th Avenue, Suite 305, Phoenix, AZ 85013  
602-589-8352  
[www.occupationaltherapyboard.az.gov](http://www.occupationaltherapyboard.az.gov)

### Oil and Gas Conservation Commission, Arizona

416 W. Congress Street, Suite 100, Tucson, AZ 85701  
520-770-3500  
[www.azogcc.az.gov](http://www.azogcc.az.gov)

### Opticians, Board of Dispensing

1400 W. Washington Street, Room 230, Phoenix, AZ 85007  
602-542-8158  
[www.do.az.gov](http://www.do.az.gov)

### Optometry, Board of

1400 W. Washington Street, Suite 230, Phoenix, AZ 85007  
602-542-8155  
[www.optometry.az.gov](http://www.optometry.az.gov)

### Osteopathic Examiners in Medicine and Surgery, Board of

9535 E. Doubletree Ranch Road, Scottsdale, AZ 85258  
480-657-7703  
[www.azdo.gov](http://www.azdo.gov)

### Pest Management, Office of

1688 W. Adams Street, Phoenix, AZ 85007  
602-255-3664; 800-223-0618  
[www.sb.state.az.us](http://www.sb.state.az.us)

### Pharmacy, Board of

1616 W. Adams Street, Suite 120, Phoenix, AZ 85007  
602-771-2727

[www.azpharmacy.gov](http://www.azpharmacy.gov)

### Physical Therapy, Board of

4205 N. 7th Avenue, Suite 208, Phoenix, AZ 85013  
602-274-0236

<http://ptboard.az.gov>

### Physician Assistants, Regulatory Board of

9545 E. Doubletree Ranch Road, Scottsdale, AZ 85258  
480-551-2700; 877-255-2212

[www.azpa.gov](http://www.azpa.gov)

### Podiatry Examiners, Board of

1400 W. Washington Street, Suite 230, Phoenix, AZ 85007  
602-542-3095, press 6

[www.podiatry.az.gov](http://www.podiatry.az.gov)

### Private Postsecondary Education, Board of

1400 W. Washington Street, Room 260, Phoenix, AZ 85007  
602-542-5709

[www.azppse.gov](http://www.azppse.gov)

### Psychologist Examiners, Board of

1400 W. Washington Street, Suite 235, Phoenix, AZ 85007  
602-542-8162

[www.psychboard.az.gov](http://www.psychboard.az.gov)

### Public Safety, Department of

2102 W. Encanto Boulevard, Phoenix, AZ 85009-2847  
602-223-2361

[www.azdps.gov](http://www.azdps.gov)

### Racing, Department of

1110 W. Washington Street, Suite 260, Phoenix, AZ 85007  
602-364-1700

[www.azracing.gov](http://www.azracing.gov)

### Radiation Regulatory Agency

4814 S. 40th Street, Phoenix, AZ 85040  
602-255-4845

[www.azrra.gov](http://www.azrra.gov)

### Real Estate, Department of

2910 N. 44th Street, Suite 100, Phoenix, AZ 85018  
602-771-7700

[www.azre.gov](http://www.azre.gov)

### Respiratory Care Examiners, Board of

1400 W. Washington Street, Suite 200, Phoenix, AZ 85007  
602-542-5995

[www.rb.az.gov](http://www.rb.az.gov)

### Revenue, Department of

1600 W. Monroe Street, Phoenix, AZ 85007-2650  
602-255-2060; 800-843-7196

[www.azdor.gov](http://www.azdor.gov)

275 E. Germann Road, Building 2, Suite 180,  
Gilbert, AZ 85297-2917

400 W. Congress Street, Tucson AZ 85701

### Secretary of State

1700 W. Washington Street, Suite 103, Phoenix, AZ 85007  
602-542-6187

[www.azsos.gov](http://www.azsos.gov)

400 W. Congress Street, Room 252, Tucson, AZ 85701  
520-628-6583

### State Parks

1300 W. Washington Street, Phoenix, AZ 85007  
602-542-4174

[www.azstateparks.com](http://www.azstateparks.com)

### Supreme Court, Arizona

1501 W. Washington Street, Phoenix, AZ 85007  
602-452-3300

[www.azcourts.gov](http://www.azcourts.gov)

### Technical Registration, Board of

1110 W. Washington Street, Suite 240, Phoenix, AZ 85007  
602-364-4930

[www.azbtr.gov](http://www.azbtr.gov)

### Transportation, Department of

See website for nearest location  
602-712-7355

[www.azdot.gov](http://www.azdot.gov)

### Veterinary Medical Examining Board

1400 W. Washington Street, Room 240, Phoenix, AZ 85007  
602-364-1738

[www.vetboard.az.gov](http://www.vetboard.az.gov)

### Water Resources, Department of

3550 N. Central Avenue, Phoenix, AZ 85012  
602-771-8500

[www.azwater.gov/dwr](http://www.azwater.gov/dwr)

### Weights and Measures, Department of

4425 W. Olive Avenue, Suite 134, Glendale, AZ 85302-3843  
602-771-4920; 800-277-6675

[www.azdwm.gov](http://www.azdwm.gov)

## ARIZONA COUNTY OFFICES

If your business will be based and/or operate in an unincorporated region of the county, check with that county Development Services and/or Planning and Zoning departments regarding your business activity requirements and/or restrictions. When at their website, look under “Departments” to find the department you need.

In addition, the county health departments issue permits to – and performs inspections on – businesses such as food establishments, pet shops, public accommodations, public and semi-public swimming pools, mobile food vendors and trailer parks. The county also regulates water, wastewater and solid waste related activities.

### COUNTIES ARE LISTED IN ALPHABETICAL ORDER:

#### Apache County

75 W. Cleveland Street, St. Johns, AZ 85936  
928-337-7526  
[www.co.apache.az.us](http://www.co.apache.az.us)

#### Cochise County

1415 Melody Lane, Building G, Bisbee, AZ 85603  
520-432-9200  
[www.cochise.az.gov](http://www.cochise.az.gov)

#### Coconino County

2500 N. Fort Valley Road, Building 1, Flagstaff, AZ 86001  
928-679-8850  
[www.coconino.az.gov](http://www.coconino.az.gov)

#### Gila County

608 E. Highway 260, Payson, AZ 85541  
Payson: 928-474-9276  
Globe: 928-402-4224  
[www.gilacountyaz.gov](http://www.gilacountyaz.gov)

#### Graham County

921 W. Thatcher Boulevard, Safford, AZ, 85546  
928-428-0410  
[www.graham.az.gov](http://www.graham.az.gov)

#### Greenlee County

253 Fifth Street, Clifton, AZ 85533  
928-865-4762  
[www.co.greenlee.az.us](http://www.co.greenlee.az.us)

#### La Paz County

1112 Joshua Avenue, Suite 202, Parker, AZ 85344  
928-669-6138  
[www.co.la-paz.az.us](http://www.co.la-paz.az.us)

#### Maricopa County

501 N. 44th Street, Suite 200, Phoenix, AZ 85008  
602-506-3301  
[www.maricopa.gov](http://www.maricopa.gov)

#### Mohave County

3250 E. Kino Avenue, Kingman, AZ 86409  
928-757-0903  
[www.mohavecounty.us](http://www.mohavecounty.us)

#### Navajo County

100 E. Code Talkers Drive, Holbrook, AZ 86025  
Holbrook: 928-524-4000  
Show Low: 928-532-6000  
Winslow: 928-289-6800  
[www.navajocountyaz.gov](http://www.navajocountyaz.gov)

#### Pima County

201 N. Stone Avenue, Tucson, AZ 85701  
520-740-6800  
[www.pimaxpress.com](http://www.pimaxpress.com)

#### Pinal County

31 N. Pinal Street, Building F, Florence, AZ 85132  
520-866-6442  
[www.pinalcountyaz.gov](http://www.pinalcountyaz.gov)

#### Santa Cruz County

2150 N. Congress Drive, Nogales, AZ 85621  
520-375-7930  
[www.co.santa-cruz.az.us](http://www.co.santa-cruz.az.us)

#### Yavapai County

1120 Commerce Drive, Prescott, AZ 86305  
928-771-3214  
[www.yavapai.us](http://www.yavapai.us)

#### Yuma County

2351 W. 26th Street, Yuma, AZ 85364  
928-817-5000  
[www.yumacountyaz.gov](http://www.yumacountyaz.gov)

Arizona at a Glance provides a snapshot of Arizona’s key indicators, including economic information, population and demographics, workforce and quality of life. Visit the Arizona Commerce Authority (ACA) website at [www.azcommerce.com](http://www.azcommerce.com) select “Facts & Figures.”

Arizona Councils of Government (COGS) serves the local governments and the citizens in the state by dealing with issues and needs that cross city, town, county and even state boundaries. There are six Councils of Governments in the state. For more information and their contact information, visit the website at [www.azmag.gov/archive/AZ-COGs/index.asp](http://www.azmag.gov/archive/AZ-COGs/index.asp).

## ARIZONA CITY/TOWN OFFICES

Each incorporated city/town in which you do business may have its own license, permit and/or tax requirements, as well as zoning rules. Contact the city/town in which your business will be based, as well as any city/town in which you will conduct business to learn about local requirements and/or restrictions that may affect your business. Information on business activity requirements may be posted under terms such as: Licensing, Permits, Certifications, Applications and/or Forms.

Communities statewide support a diverse economy and quality of life. Visit the Arizona Commerce Authority website at [www.azcommerce.com](http://www.azcommerce.com), select "Facts & Figures" to view profiles of more than 100 Arizona communities.

### CITIES/TOWNS ARE LISTED IN ALPHABETICAL ORDER:

#### Apache Junction, City of

300 E. Superstition Boulevard, Building C  
Apache Junction, AZ 85119  
480-474-5070  
[www.ajcity.net](http://www.ajcity.net)

#### Avondale, City of

11465 W. Civic Center Drive, Suite 270, Avondale, AZ 85323  
623-333-2001  
[www.avondale.org](http://www.avondale.org)

#### Benson, City of

120 W. 6th Street, Benson, AZ 85602  
520-586-2245  
[www.cityofbenison.com](http://www.cityofbenison.com)

#### Bisbee, City of

118 Arizona Street, Bisbee, AZ 85603  
520-432-6000  
[www.cityofbisbee.com](http://www.cityofbisbee.com)

#### Buckeye, Town of

530 E. Monroe Avenue, Buckeye, AZ 85326  
623-349-6000  
[www.buckeyeaz.gov](http://www.buckeyeaz.gov)

#### Bullhead City, City of

2355 Trane Road, Bullhead City, AZ 86442  
928-763-0110  
[www.bullheadcity.com](http://www.bullheadcity.com)

#### Camp Verde, Town of

473 S. Main Street, Suite 102, Camp Verde, AZ 86322  
928-567-6631  
<http://campverde.az.gov>

#### Carefree, Town of

8 Sundial Circle, Carefree, AZ 85377  
480-488-3686  
[www.carefree.org](http://www.carefree.org)

#### Casa Grande, City of

510 E. Florence Boulevard, Casa Grande, AZ 85122  
520-421-8600  
[www.casagrandeaz.gov](http://www.casagrandeaz.gov)

#### Cave Creek, Town of

37622 N. Cave Creek Road, Cave Creek, AZ 85331  
480-488-1400  
[www.cavecreek.org](http://www.cavecreek.org)

#### Chandler, City of

175 S. Arizona Avenue, Suite A, Chandler, AZ 85225  
480-782-2280  
[www.chandleraz.org](http://www.chandleraz.org)

#### Chino Valley, Town of

1982 Voss Drive, Chino Valley, AZ 86323  
928-636-4427  
[www.chinoaz.net](http://www.chinoaz.net)

#### Clarkdale, Town of

890 Main Street, Clarkdale, AZ 86324  
928-639-2400  
[www.clarkdale.az.us](http://www.clarkdale.az.us)

#### Clifton, Town of

510 N. Coronado Boulevard, Clifton, AZ 85533  
928-865-4146

#### Colorado City, Town of

25 S. Central Street, Colorado City, AZ 86021  
928-875-2646

#### Coolidge, City of

130 W. Central Avenue, Coolidge, AZ 85128  
520-723-5361  
[www.coolidgeaz.com](http://www.coolidgeaz.com)

#### Cottonwood, City of

827 N. Main Street, Cottonwood, AZ 86326  
928-634-5526  
<http://cottonwoodaz.gov>

#### Dewey-Humboldt, Town of

2735 S. Highway 69, Suite 12  
Humboldt Station, Humboldt, AZ 86329  
928-632-7362  
[www.dhaz.gov](http://www.dhaz.gov)

## ARIZONA CITY/TOWN OFFICES *(in alphabetical order, continued)*

### **Douglas, City of**

425 E. 10th Street, Douglas, AZ 85607  
520-417-7333  
[www.douglasaz.gov](http://www.douglasaz.gov)

### **Duncan, Town of**

506 SE Old West Highway, Duncan, AZ 85534  
928-359-2791

### **Eagar, Town of**

22 W. 2nd Street, Eagar, AZ 85925  
928-333-4128  
[www.eagaraz.gov](http://www.eagaraz.gov)

### **El Mirage, City of**

12145 NW Grand Avenue, El Mirage, AZ 85335  
623-876-2965  
[www.cityofelmirage.org](http://www.cityofelmirage.org)

### **Eloy, City of**

624 N. Main Street, Eloy, AZ 85131  
520-464-3401  
[www.elayaz.org](http://www.elayaz.org)

### **Flagstaff, City of**

211 W. Aspen Avenue, Flagstaff, AZ 86001  
928-213-2250  
[www.flagstaff.az.gov](http://www.flagstaff.az.gov)

### **Florence, Town of**

775 N. Main Street, Florence, AZ 85132  
520-868-7500  
[www.florenceaz.gov](http://www.florenceaz.gov)

### **Fountain Hills, Town of**

16705 E. Avenue of the Fountains, Fountain Hills, AZ 85268  
480-816-5100  
[www.fh.az.gov](http://www.fh.az.gov)

### **Fredonia, Town of**

25 N. Main Street, Fredonia, AZ 86022  
928-643-7241  
[www.fredoniaaz.net](http://www.fredoniaaz.net)

### **Gila Bend, Town of**

644 W. Pima Street, Gila Bend, AZ 85337  
928-683-2255  
[www.gilabendaz.org](http://www.gilabendaz.org)

### **Gilbert, Town of**

90 E. Civic Center Drive, Gilbert, AZ 85296  
480-503-6700  
[www.gilbertaz.gov](http://www.gilbertaz.gov)

### **Glendale, City of**

5850 W. Glendale Avenue, Glendale, AZ 85301  
623-930-3190  
[www.glendaleaz.com](http://www.glendaleaz.com)

### **Globe, City of**

150 N. Pine Street, Globe, AZ 85501  
928-425-7146  
[www.globeaz.gov](http://www.globeaz.gov)

### **Goodyear, City of**

190 N. Litchfield Road, Goodyear, AZ 85338  
623-882-7874  
[www.goodyearaz.gov](http://www.goodyearaz.gov)

### **Guadalupe, Town of**

9241 S. Avenida Del Yaqui, Guadalupe, AZ 85283  
480-505-5367  
[www.guadalupeaz.org](http://www.guadalupeaz.org)

### **Hayden, Town of**

520 N. Velasco Avenue, Hayden, AZ 85135  
520-356-7801  
[www.townofhayden.net](http://www.townofhayden.net)

### **Holbrook, City of**

465 First Avenue, Holbrook, AZ 86025  
928-524-6225  
[www.ci.holbrook.az.us](http://www.ci.holbrook.az.us)

### **Huachuca City, Town of**

500 N. Gonzales Boulevard, Huachuca City, AZ 85616  
520-456-1354  
[www.huachucacityaz.gov](http://www.huachucacityaz.gov)

### **Jerome, Town of**

600 Clark Street, Jerome, AZ 86331  
928-634-7943

### **Kearny, Town of**

912-C Tilbury Drive, Kearny, AZ 85237  
520-363-5547  
[www.townofkearny.com](http://www.townofkearny.com)

### **Kingman, City of**

310 N. Fourth Street, Kingman, AZ 86401  
928-753-5561  
[www.cityofkingman.gov](http://www.cityofkingman.gov)

### **Lake Havasu City**

2330 McCulloch Boulevard North, Lake Havasu City, AZ 86403  
928-453-4146  
[www.lhcaz.gov](http://www.lhcaz.gov)



### Litchfield Park, City of

214 W. Wigwam Boulevard, Litchfield Park, AZ 85340  
623-935-4364  
[www.litchfield-park.org](http://www.litchfield-park.org)

### Mammoth, Town of

125 N. Clark Street, Mammoth, AZ 85618  
520-487-2331

### Marana, Town of

11555 W. Civic Center Drive, Marana, AZ 85653  
520-382-1999  
[www.marana.com](http://www.marana.com)

### Maricopa, City of

45145 W. Madison Avenue, Maricopa, AZ 85139  
520-568-9098  
[www.maricopa-az.gov](http://www.maricopa-az.gov)

### Mesa, City of

55 N. Center Street, Mesa, AZ 85201  
480-644-2316  
[www.mesaaz.gov](http://www.mesaaz.gov)

### Miami, Town of

500 W. Sullivan Street, Miami, AZ 85539  
928-473-4403

### Nogales, City of

777 N. Grand Avenue, Nogales, AZ 85621  
520-287-6571  
[www.nogalesaz.gov](http://www.nogalesaz.gov)

### Oro Valley, Town of

11000 N. La Canada Drive, Oro Valley, AZ 85737  
520-229-4700  
[www.orovalleyaz.gov](http://www.orovalleyaz.gov)

### Page, City of

697 Vista Avenue, Page, AZ 86040  
928-645-8861  
[www.cityofpage.org](http://www.cityofpage.org)

### Paradise Valley, Town of

6401 E. Lincoln Drive, Town of Paradise Valley, AZ 85253  
480-948-7411  
[www.ci.paradise-valley.az.us](http://www.ci.paradise-valley.az.us)

### Parker, Town of

1314 11th Street, Parker, AZ 85344  
928-669-9265  
[www.ci.parker.az.us](http://www.ci.parker.az.us)

### Patagonia, Town of

310 E. McKeown Avenue, Patagonia, AZ 85624  
520-394-2229  
<http://townofpatagonia.com>

### Payson, Town of

303 N. Beeline Highway, Payson, AZ 85541  
928-474-5242  
[www.paysonaz.gov](http://www.paysonaz.gov)

### Peoria, City of

8401 W. Monroe Street, Peoria, AZ 85345  
623-773-7112  
[www.peoriaaz.gov](http://www.peoriaaz.gov)

### Phoenix, City of

251 W. Washington Street, 3rd Floor, Phoenix, AZ 85003  
602-262-6785, press 4  
[www.phoenix.gov](http://www.phoenix.gov)

### Pima, Town of

110 W. Center, Pima, AZ 85543  
928-485-2611  
[www.pimatown.az.gov](http://www.pimatown.az.gov)

### Pinetop-Lakeside, Town of

1360 N. Niels Hansen Lane, Lakeside, AZ 85929  
928-368-8883  
<http://ci.pinetop-lakeside.az.us>

### Prescott, City of

201 S. Cortez Street, Prescott, AZ 86303  
928-777-1268  
[www.cityofprescott.net](http://www.cityofprescott.net)

### Prescott Valley, Town of

7501 E. Civic Circle, Prescott Valley, AZ 86314  
928-759-3135  
[www.pvaz.net](http://www.pvaz.net)

### Quartzsite, Town of

465 N. Plymouth Avenue, Quartzsite, AZ 85346  
928-927-4333  
[www.ci.quartzsite.az.us](http://www.ci.quartzsite.az.us)

### Queen Creek, Town of

22350 S. Ellsworth Road, Queen Creek, AZ 85242  
480-987-9887  
[www.queencreek.org](http://www.queencreek.org)

### Safford, City of

717 W. Main Street, Safford, AZ 85546  
928-432-4000  
[www.cityofsafford.us](http://www.cityofsafford.us)

## ARIZONA CITY/TOWN OFFICES *(in alphabetical order, continued)*

### **Sahuarita, Town of**

375 W. Sahuarita Center Way, Sahuarita, AZ 85629  
520-822-8801  
[www.ci.sahuarita.az.us](http://www.ci.sahuarita.az.us)

### **St. Johns, City of**

75 W. Cleveland Street, St. Johns, AZ 85936  
928-337-4517  
[www.sjaz.us](http://www.sjaz.us)

### **San Luis, City of**

1090 E. Union Street, San Luis, AZ 85349  
928-341-8565  
[www.cityofsanluis.org](http://www.cityofsanluis.org)

### **Scottsdale, City of**

7447 E. Indian School Road, Suite 110, Scottsdale, AZ 85251  
480-312-2400  
[www.scottsdaleaz.gov](http://www.scottsdaleaz.gov)

### **Sedona, City of**

102 Roadrunner Drive, Sedona, AZ 86336  
928-282-1154  
[www.sedonaaz.gov](http://www.sedonaaz.gov)

### **Show Low, City of**

180 N. 9th Street, Show Low, AZ 85901  
928-532-4000  
[www.showlowaz.gov](http://www.showlowaz.gov)

### **Sierra Vista, City of**

1011 N. Coronado Drive, Sierra Vista, AZ 85635  
520-458-3315  
[www.sierravistaaz.gov](http://www.sierravistaaz.gov)

### **Snowflake, Town of**

81 W. 1st South, Snowflake, AZ 85937  
928-536-7103, ext. 254  
[www.ci.snowflake.az.us](http://www.ci.snowflake.az.us)

### **Somerton, City of**

150 W. Main Street, Somerton, AZ 85350  
928-722-7370  
[www.cityofsomerton.com](http://www.cityofsomerton.com)

### **South Tucson, City of**

1601 S. Sixth Avenue, South Tucson, AZ 85713  
520-792-2424  
[www.southtucson.org](http://www.southtucson.org)

### **Springerville, Town of**

418 E. Main Street, Springerville, AZ 85938  
928-333-2656  
[www.springervilleaz.gov](http://www.springervilleaz.gov)

### **Star Valley, Town of**

3675 E. Highway 260, Star Valley, AZ 85541  
928-472-7752  
<http://ci.star-valley.az.us>

### **Superior, Town of**

199 N. Lobb Avenue, Superior, AZ 85173  
520-689-5752  
[www.superior-arizona.com](http://www.superior-arizona.com)

### **Surprise, City of**

16000 N. Civic Center Plaza, Surprise, AZ 85374  
623-222-1836  
[www.surpriseaz.gov](http://www.surpriseaz.gov)

### **Taylor, Town of**

425 Papermill Road, Taylor, AZ 85939  
928-536-7366  
[www.tayloraz.org](http://www.tayloraz.org)

### **Tempe, City of**

20 E. 6th Street, 3rd Floor, Tempe, AZ 85281  
480-350-2955  
[www.tempe.gov](http://www.tempe.gov)

### **Thatcher, Town of**

3700 W. Main Street, Thatcher, AZ 85552  
928-428-2290  
<http://thatcher.az.gov>

### **Tolleson, City of**

9555 W. Van Buren Street, Tolleson, AZ 85353  
623-936-7111  
[www.tollesonaz.org](http://www.tollesonaz.org)

### **Tombstone, City of**

315 Fremont Street, Tombstone, AZ 85638  
520-457-2202  
[www.cityoftombstone.com](http://www.cityoftombstone.com)

### **Tucson, City of**

255 W. Alameda Street, Tucson, AZ 85701  
520-791-4566  
[www.tucsonaz.gov](http://www.tucsonaz.gov)

### **Tusayan, Town of**

845 Mustang Drive, Tusayan, AZ 86023  
928-638-9909  
[www.tusayan-az.gov](http://www.tusayan-az.gov)

### **Wellton, Town of**

28634 Oakland Avenue, Wellton, AZ 85356  
928-785-3348  
[www.town.wellton.az.us](http://www.town.wellton.az.us)

### Wickenburg, Town of

155 N. Tegner Street, Suite A, Wickenburg, AZ 85390  
928-684-5451  
[www.ci.wickenburg.az.us](http://www.ci.wickenburg.az.us)

### Willcox, City of

101 S. Railroad Avenue, Suite B, Willcox, AZ 85643  
520-384-4271  
[www.cityofwillcox.org](http://www.cityofwillcox.org)

### Williams, City of

113 S. First Street, Williams, AZ 86046  
928-635-4451  
[www.williamsaz.gov](http://www.williamsaz.gov)

### Winkelman, Town of

206 Giffin Avenue, Winkelman, AZ 85192  
520-356-7854

### Winslow, City of

21 N. Williamson, Winslow, AZ 86047  
928-289-2421  
[www.ci.winslow.az.us](http://www.ci.winslow.az.us)

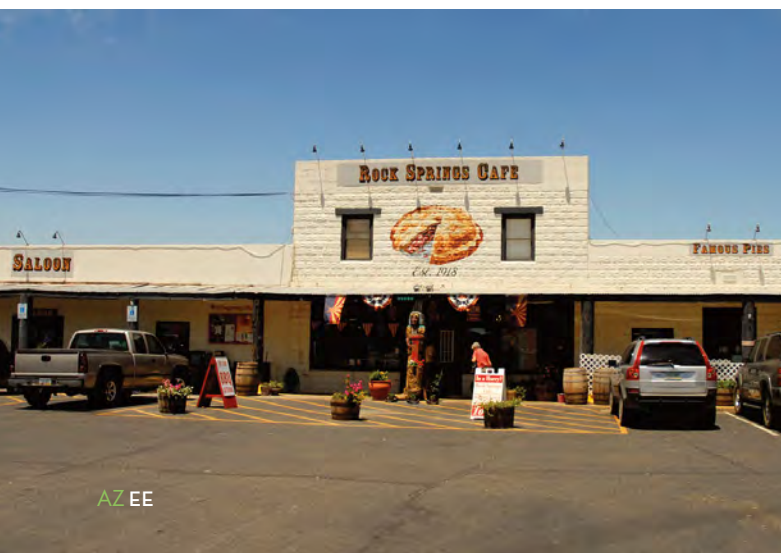
### Youngtown, Town of

12030 Clubhouse Square, Youngtown, AZ 85363  
623-933-8286  
[www.youngtownaz.org](http://www.youngtownaz.org)

### Yuma, City of

One City Plaza, Yuma, AZ 85364  
928-373-5074  
[www.yumaaz.gov](http://www.yumaaz.gov)

The League of Arizona Cities and Towns provides an important link to the 91 incorporated cities and towns in Arizona. For information on their services and cities/towns online directory, visit their website at [www.azleague.org](http://www.azleague.org).



# TAXES

The image shows two Arizona tax forms. The top form is the Arizona Corporation Income Tax Return (Form 120) for the year 2012. The bottom form is the Arizona Partnership Income Tax Return (Form 165) for the year 2012. Both forms include sections for business information, tax calculations, and checkboxes for various filing options. The Partnership form includes a table for Schedule A - Additions to Partnership Income with rows for depreciation, non-Arizona municipal bond interest, capital investment by certified defense contractor, Arizona tax credits, and other additions.

One of the responsibilities of starting and operating a business is determining the type of taxes your business should pay.

## FEDERAL INCOME TAX

Every business must file an annual return with the Internal Revenue Service (IRS). Separate forms or schedules apply depending on the type of business.

The IRS has excellent, easy-to-read publications to help you understand the tax system on their website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses), select any of the business topics listed:

- Starting a Business
- Operating a Business
- Closing a Business
- Employer ID Numbers
- Small Business Events
- Employment Taxes
- Appeal a Tax Dispute
- Businesses Home





## FEDERAL EXCISE TAX

Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. These taxes are often included in the price of the product. There are also excise taxes on activities, such as on wagering or on highway usage by trucks. The IRS provides a complete list on excise taxes and specific information on their website at [www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Excise-Tax](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Excise-Tax).

## FEDERAL AND STATE EMPLOYMENT TAXES

Review the “Hiring Employees and Contract Labor” in the next chapter (6) of this resource guide for information.

## STATE CORPORATE INCOME TAX

Every corporation doing business in Arizona is required to file a corporate income tax return. For more information, visit the Arizona Department of Revenue website at [www.azdor.gov/Forms/Corporate.aspx](http://www.azdor.gov/Forms/Corporate.aspx) or call 602-255-3381 or 800-352-4090.

## STATE PROPERTY TAX

With the exception of centrally valued properties such as airlines, railroads and mines, property tax in Arizona is assessed and administered in each individual county by the county assessor. For a list of links to county websites, visit [http://az.gov/government\\_county\\_statemap.html](http://az.gov/government_county_statemap.html).

To access referrals/listing of, and/or to verify licensed professionals, contact:

### Accountant:

Arizona Society of Certified Public Accountants (ASCPA)

602-252-4144; 888-237-0700

[www.ascpa.com](http://www.ascpa.com)

### Attorney:

State Bar of Arizona

602-252-4804; 520-623-9944; 866-482-9227

[www.azbar.org](http://www.azbar.org)

*If you pay someone to prepare your tax return, the IRS urges you to choose that preparer wisely. The IRS now requires all tax preparers to register and take a test as well as take continuing classes. Before choosing a tax professional, go to [www.irs.gov](http://www.irs.gov) and enter keyword search term “Choosing a Tax Return Preparer.”*

## STATE TRANSACTION PRIVILEGE TAX

If you are selling a product or engaging in a service subject to transaction privilege tax, you will need to obtain the state transaction privilege tax (TPT) license (commonly referred to as a sales tax, resale, wholesale, vendor or tax license).



## Arizona Department of Revenue

602-255-2060; 800-843-7196

[www.azdor.gov](http://www.azdor.gov)

### Locations:

1600 W. Monroe Street  
Phoenix, AZ 85007

275 E. Germann Road, Building 2, Suite 180  
Gilbert, AZ 85297

400 W. Congress Street, South Building  
Tucson, AZ 85701

### Mail to:

Arizona Department of Revenue  
ATTN: Taxpayer Information & Assistance  
P.O. Box 29086  
Phoenix, AZ 85038-9086

*To review tax publications regarding activities subject to the state transaction privilege tax, visit the Arizona Department of Revenue website at [www.aztaxes.gov](http://www.aztaxes.gov) and click on "Publications." In addition, review the "Arizona Licensing Guide."*

## ARIZONA JOINT TAX APPLICATION (FORM JT-1)

The Arizona Joint Tax Application (Form JT-1) is used to apply for:

- Transaction Privilege Tax (TPT) License
- Withholding/Unemployment Tax License
- Use Tax License
- TPT for Cities

The application is called "Joint" because it is used by both the Arizona Department of Revenue (DOR) and Arizona Department of Economic Security (DES). The DOR also issues City Transaction Privilege Tax licenses for cities that have entered into a joint collection program with the state. The fees vary from city to city, and a listing of participating municipalities is provided on the application.

### Wholesale Tobacco Dealer's License and Liquor Wholesalers, Microbreweries, Farm Wineries and Cider Products

Visit the Arizona Department of Revenue Luxury Tax Section website at [www.azdor.gov/Business/LuxuryTax.aspx](http://www.azdor.gov/Business/LuxuryTax.aspx), or call 602-716-7808 to obtain the necessary tax forms to report and pay taxes.

## TRANSACTION PRIVILEGE TAX (TPT) LICENSE

To apply online for a state transaction privilege tax (TPT) license, if you are starting a new business with no previous owners, go to [www.aztaxes.gov](http://www.aztaxes.gov), select "License a New Business." You can download the application form (JT-1) from DOR's website [www.azdor.gov/Forms.aspx](http://www.azdor.gov/Forms.aspx), select "TPT," and mail in or take in person to one of DOR's locations with the applicable state and city/town fee(s).

*Note: Due to bonding requirements, construction contractors are not permitted to file online.*

*You will be required to include your North American Industry Classification System (NAICS) codes on your TPT application. NAICS was developed jointly by the U.S., Canada and Mexico to provide new comparability in statistics about business activity across North America. To look up your NAICS codes, visit the Arizona Department of Revenue website at [www.aztaxes.gov](http://www.aztaxes.gov) and click on "Business Tax Description Codes."*

## STATE WITHHOLDING AND UNEMPLOYMENT TAX LICENSE

Review the "Hiring Employees and Contract Labor" section (6) of this resource guide for information on Withholding and Unemployment Tax.

## USE TAX LICENSE

Use tax is due when tax was not paid on purchases made over the Internet, through toll-free numbers, from mail order catalogs, and/or from out-of-state locations. Arizona Department of Revenue's Publication #610 "Use Tax" is available for your review at [www.azdor.gov/Portals/0/Brochure/610.pdf](http://www.azdor.gov/Portals/0/Brochure/610.pdf).

### Tax Rate Tables

Visit Arizona Department of Revenue's website at [www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx](http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx) for state and county privilege tax rates, including the city privilege tax rates and city codes for program cities (taxes collected by the state). In addition, you will find the list of non-program cities; these cities collect their own taxes. The transaction privilege tax for these cities must be reported directly to the applicable city.

