

CITY COUNCIL REPORT

DATE: 12/18/14

TO: Mayor and Councilmembers

FROM: Andy Wagemaker, Revenue Director

CC: Kevin Burke, Josh Copley, Jerene Watson, Leadership Team

SUBJECT: 2015 Transaction Privilege (Sales) Tax License Renewal

This CCR provides information on the upcoming Transaction Privilege (Sales) Tax (TPT) License renewal process for the City of Flagstaff in 2014/2015.

DISCUSSION

As part of the implementation of the single point of administration of TPT, the Arizona Department of Revenue (ADOR) is requiring all self-collecting cities to send TPT license renewal forms to all taxpayers. The renewal process is required, whether or not the city currently renews TPT licenses.

The City of Flagstaff does not currently require TPT license renewals. However, to comply with ADOR requirements, the City will be sending out TPT license renewal forms towards the end of December 2014. There will be **no fee** for the renewal.

Even though this renewal process is required by ADOR and the City of Flagstaff will receive no renewal fees, the City will benefit from this process through updated licensing data. This updated data will help in the transition to the single point of administration of TPT because the City's data will match ADOR's data. This will ensure that more accounts are registered as City of Flagstaff taxpayers.

Attached to this CCR are the documents that all taxpayers will receive from the City. Please disregard the areas of the form enclosed in the « » brackets. Due to confidentiality reasons the City cannot display taxpayer information but it was left on the form to demonstrate where the form contains taxpayer data.

RECOMMENDATION / CONCLUSION

This report is for information only.



City of Flagstaff – Sales Tax Division  
211 West Aspen Ave.  
Flagstaff, AZ 86001  
www.flagstaff.az.gov

Phone: 928-213-2250  
Fax: 928-213-2209  
Email: SalesTax@flagstaffaz.gov

**\*\*Please read all information and return the renewal form in the envelope provided\*\***

«Mailing\_Name»  
«Mailing\_Name1»  
«Mailing\_Address\_1» «Mailing\_Address\_2»  
«Mailing\_City», «Mailing\_State» «Mailing\_ZIP»

## **TRANSACTION PRIVILEGE TAX (TPT) – LICENSE UPDATES 2015**

*The State of Arizona and its Cities and Towns continue to work together to achieve the goal of simplifying the manner in which taxpayers report and pay their Transaction Privilege Tax (TPT). We want to ensure that there is a smooth transition in reporting and paying all TPT transactions. Working toward this end, the Arizona Department of Revenue is requiring all State TPT taxpayers to renew their licenses with the Department and continue to renew their licenses with the appropriate City.*

*Both the State and the Cities are committed to making this transition as easy as possible. We are confident these changes will make it easier for Arizona businesses to report their State, County and City TPT taxes. In the coming months you will continue to receive information, forms and instruction, from both the State and the Cities until the smooth transition is completed.*

*When you receive a form from the State and/or City, please read the instructions for completing the form(s), and submit all forms to the proper taxing jurisdiction by the due date indicated. It is very important that you return the completed form and payment, if applicable, to the correct entity for handling and processing. We thank you for helping us to make “TPT Simplification” a success.*

## **TRANSACTION PRIVILEGE (SALES) AND USE TAX LICENSE ANNUAL LICENSE RENEWAL REQUIRED**

Every business licensed with the City of Flagstaff is now required to renew their City of Flagstaff Transaction Privilege Tax (TPT) license. The City of Flagstaff does not normally require renewal of TPT licenses; however, with the move to a single point of administration, state law requires the renewal of a TPT license each year. There is **no fee** for renewal of your City of Flagstaff TPT license. Your license will be valid through December 31, 2015. The state will process City of Flagstaff TPT license renewals for calendar year 2016 and beyond.

In order to renew your TPT license, please completely fill out the enclosed City of Flagstaff TPT Renewal Form and provide all requested information. Please review the information for accuracy. Within thirty days of processing your renewal form, a City of Flagstaff TPT license will be mailed.

**Due Date for License Renewal is January 31, 2015**

### **If You Have Questions:**

Please call the City of Flagstaff for questions related to your Flagstaff Transaction Privilege & Use Tax License renewal or account at 928-213-2250.



# CITY OF FLAGSTAFF

## Sales Tax Division

**License #:** «Account\_»

**Renewal Due Date:** January 31, 2015

Please return the completed renewal form in the envelope provided to:

City of Flagstaff – Sales Tax Division  
PO Box 22518  
Flagstaff, AZ 86002-2518

### Transaction Privilege (Sales) & Use Tax License Renewal

In order to ensure a successful transition to the Arizona Department of Revenue’s transaction privilege (sales) and use tax database, please return your completed form before **January 31, 2015**.

**CANCEL LICENSE:**

Check here and sign on the back to cancel you license.

Reason Cancelled: \_\_\_\_\_  
Date Business Closed: \_\_\_\_\_

**ALL License Information is REQUIRED:**

**Please update or provide any missing information:**

Federal Employer ID # (EIN #): «FEIN»  
AZ State TPT (Sales Tax) #: «DBA\_State\_ID»

\_\_\_\_\_  
\_\_\_\_\_

**Business or DBA (Doing Business As) Information:**

DBA Name: «DBA\_Name»  
Address: «DBA\_Address\_1» «DBA\_Address\_2»  
City, State, ZIP: «DBA\_City», «DBA\_State» «DBA\_ZIP»  
Phone: «DBA\_Phone\_»  
Email: «DBA\_Email»

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Corporate or Legal Business Information:**

Business Name: «Legal\_Business\_Name»  
Address: «Legal\_Business\_Address\_1» «Legal\_Business\_Address\_2»  
City, State, ZIP: «Legal\_Business\_City», «Legal\_Business\_State» «Legal\_Business\_ZIP»  
Corporate Phone: «Legal\_Business\_Phone\_»

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Mailing Information:**

Name 1: «Mailing\_Name»  
Name 2: «Mailing\_Name1»  
Address: «Mailing\_Address\_1» «Mailing\_Address\_2»  
City, State ZIP: «Mailing\_City», «Mailing\_State» «Mailing\_ZIP»

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Business Activity Type:**

Current: «Tax\_Type\_2»

If the business activity type is different than above, please select the correct business activity type below:

<input type="checkbox"/> Retail Sales	<input type="checkbox"/> Utilities
<input type="checkbox"/> Restaurant/Bar	<input type="checkbox"/> Personal Property Rental
<input type="checkbox"/> Construction/Contracting	<input type="checkbox"/> Commercial Rental
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Job Printing
<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Advertising
<input type="checkbox"/> Telecommunications	<input type="checkbox"/> Publishing
<input type="checkbox"/> Transporting	<input type="checkbox"/> Service
<input type="checkbox"/> Hotel/Motel	<input type="checkbox"/> Other (description)
<input type="checkbox"/> Amusements	



# CITY OF FLAGSTAFF

## Sales Tax Division

**Ownership Type:**

Current: «Ownership\_Type»

If the ownership type is different than above, please select the correct ownership type below:

<input type="checkbox"/> Individual Owner / Sole Proprietor	<input type="checkbox"/> Partnership
<input type="checkbox"/> Corporation – State _____	<input type="checkbox"/> Trust
<input type="checkbox"/> LLC – Limited Liability Corporation	<input type="checkbox"/> Estate
<input type="checkbox"/> LP – Limited Partnership	<input type="checkbox"/> Non-Profit
<input type="checkbox"/> LLP – Limited	<input type="checkbox"/> Other (description)

**Ownership/Officer Information:****Please update or provide any missing information:****1. Owner/Officer Information:**

Officer Title: «OwnerOfficer\_1\_Title» \_\_\_\_\_  
 Name: «OwnerOfficer\_1\_Name» \_\_\_\_\_  
 Address: «OwnerOfficer\_1\_Address» \_\_\_\_\_  
 City, State ZIP: «OwnerOfficer\_1\_City», «OwnerOfficer\_1\_State» «OwnerOfficer\_1\_ZIP» \_\_\_\_\_  
 Phone: «OwnerOfficer\_1\_Phone\_» \_\_\_\_\_  
 Social Sec. #: Intentionally left blank. Please enter on line to right. \_\_\_\_\_

**2. Owner/Officer Information:**

Officer Title: «OwnerOfficer\_2\_Title» \_\_\_\_\_  
 Name: «OwnerOfficer\_2\_Name» \_\_\_\_\_  
 Address: «OwnerOfficer\_2\_Address» \_\_\_\_\_  
 City, State ZIP: «OwnerOfficer\_2\_City», «OwnerOfficer\_2\_State» «OwnerOfficer\_2\_ZIP» \_\_\_\_\_  
 Phone: «OwnerOfficer\_2\_Phone\_» \_\_\_\_\_  
 Social Sec. #: Intentionally left blank. Please enter on line to right. \_\_\_\_\_

**3. Owner/Officer Information:**

Officer Title: «OwnerOfficer\_3\_Title» \_\_\_\_\_  
 Name: «OwnerOfficer\_3\_Name» \_\_\_\_\_  
 Address: «OwnerOfficer\_3\_Address» \_\_\_\_\_  
 City, State ZIP: «OwnerOfficer\_3\_City», «OwnerOfficer\_3\_State» «OwnerOfficer\_3\_ZIP» \_\_\_\_\_  
 Phone: «OwnerOfficer\_3\_Phone\_» \_\_\_\_\_  
 Social Sec. #: Intentionally left blank. Please enter on line to right. \_\_\_\_\_

**Location of Records:**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City, State ZIP: \_\_\_\_\_  
 Phone: \_\_\_\_\_

It is unlawful for any person who is required to have a Transaction Privilege (Sales) Tax License to engage in or continue to in business without a license. Any person convicted of operating without a license shall be punished by a fine not to exceed \$2,500 or by imprisonment for up to 6 months, or by both fine and imprisonment. Flagstaff City Code: 3-05-005-0580

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_