

Owners/Partners/LLC Members or Officers (continued)

Home (not business) addresses are required. Post Office Box numbers are not acceptable for home addresses.

Statutory Agent

The name, address, and phone number of your Statutory Agent is required here. If you have nexus in Arizona, an Arizona agent must be listed.

Records Location

Complete this section if business records are not kept at the location listed in Section II.

**SECTION IV:
BUSINESS TYPE**

Check business type. If "Other" please describe.

Provide a detailed description of business activity. If retail sales, list type of items to be sold; if construction contracting, list type of contracting, etc. Please indicate your Contractor's number with the Arizona Registrar of Contractors if you checked construction contracting.

Mark cash receipts if you recognize income and expense based upon the date you receive funds or pay bills. The accrual method would be chosen if you recognize income when earned and expenses when incurred regardless of when cash is received or disbursed.

Please provide the total number of employees you anticipate at your Chandler location.

**SECTION V:
BUSINESS PREMISES STATUS**

Please indicate whether or not you own the business location.

If you answer "No," please provide the name of the legal owner or property manager along with their mailing address and phone number.

**APPLICATION AND
LICENSE FEES**

Each application must include the appropriate licensing fees (see schedule of fees). Application and license fees are nonrefundable. Application, license, late fees and back taxes (if any) must accompany the license application to assure prompt processing.

Application Fee – a \$15.00 one-time application processing fee is due in addition to the following license fees.

**GENERAL ANNUAL
LICENSE FEE SCHEDULE**

<u>Business Start Date</u>	<u>License Fee</u>	<u>Delinquent License Penalty*</u>
Jan 1 st – Mar 31 st	\$50.00	\$25.00
Apr 1 st – Jun 30 th	\$37.50	\$18.75
Jul 1 st – Sep 30 th	\$25.00	\$12.50
Oct 1 st – Dec 31 st	\$12.50	\$ 6.25

**RESIDENTIAL RENTAL
ANNUAL LICENSE FEE SCHEDULE**

<u>Business Start Date</u>	<u>License Fee per Unit / Maximum</u>	<u>Delinquent License Penalty Per Unit / Max*</u>
Jan 1 st – Mar 31 st	\$2.00 / \$50.00	\$1.00 / \$25.00
Apr 1 st – Jun 30 th	\$1.50 / \$37.50	\$1.00 / \$25.00
Jul 1 st – Sep 30 th	\$1.00 / \$25.00	\$1.00 / \$25.00
Oct 1 st – Dec 31 st	\$0.50 / \$12.50	\$1.00 / \$25.00

*The delinquent license fee will be assessed for businesses operating 45 days or more prior to applying for a license. Prior year license and late fees will be assessed for each year of operation without a license. (The license and late licensing fees are retroactive to 1990.)

NOTE: This brochure is meant to be a guideline only. For complete details, refer to the City of Chandler Tax Code and related regulations. In case of inconsistency or omission in this publication, the language of the tax code shall prevail. You may request a copy of the Chandler Tax Code by calling or writing to the address on the front of this brochure, or you can obtain a practitioner's copy of the Model City Tax Code from the League of Arizona Cities and Towns, which includes the code options for all cities in Arizona.

Every effort is made to provide adequate and accurate information. However, the City of Chandler is not bound by any oral advice given by its employees. For your protection, we recommend that you request tax code interpretations in writing to have documentation for your records. (City of Chandler Code Section 62-541(b) Taxpayer Bill of Rights)

The taxable activities for Chandler may differ from the State and other Arizona cities. You are urged to contact each jurisdiction individually.

Maricopa County's Small Businesses Environmental Assistance Program provides a no cost, confidential service that can help you understand & comply with air quality/environmental regulations. Please call (602) 506-5102.

Oct/08 supercedes all previous brochures

**City of Chandler
Tax and License Division**

**INSTRUCTIONS
FOR
COMPLETING
LICENSE
APPLICATION**



Chandler • Arizona
Where Values Make The Difference

Mailing Address:

Mail Stop 701
P.O. Box 4008
Chandler, Arizona 85244-4008

Location:

55 N. Arizona Place, Ste 201
Chandler, Arizona 85225

Phone (480) 782-2280
Fax (480) 782-2343
or (480) 782-2295
TDD (800) 367-8939

E-mail: salestax@chandleraz.gov
Website: www.chandleraz.gov

Please read all instructions. Incomplete applications cannot be processed.

Note: You can apply and pay online at www.chandleraz.gov. Paper applications are available at our office.

GENERAL INFORMATION

New Business Licensing Requirements effective October 1, 2008. All persons applying for a Chandler Privilege Tax License as Individuals, Sole Proprietors, or Husband & Wife businesses, must provide evidence of their legal right to be in the United States in compliance with A.R.S. 41-1080, also known as the "Legal Arizona Workers Act". Please refer to the required form (License Application Supplement) and supporting documentation identified on the City's website at chandleraz.gov, or call (480) 782-2280 for additional information.

Most licenses are permanent (but subject to an annual license fee). Temporary licenses are issued only for periods of less than 30 days.

If you are a new owner of an existing business, be certain to provide the name and Chandler license number of the previous owner. *Please remember to verify prior taxes are paid. A new owner can be held responsible for the tax debt of the prior owner.*

A change of ownership or location within the Chandler city limits (address, suite, etc.) requires a new license.

If you are reapplying for a license due to a name or in-city location change, please provide your current license number and the effective date of the change.

Please note: The nine boxes at the top of the form should be left blank. They are for office use only.

ZONING REQUIREMENTS

Home based locations within the Chandler city limits must obtain location approval (*zoning approval*) before a transaction privilege tax license can be issued (except real property rentals). Allow 2-3 weeks for location approval.

Commercial locations are required to have a *Certificate of Occupancy (C of O)*. The business name on the *C of O* must match the business/company/applicant name on the transaction privilege license application.

Applications are available at our office or from Development Services.

All questions regarding the *Certificate of Occupancy* or *zoning approval* should be directed to: Development Services, 215 East Buffalo Street, Chandler, AZ 85225, (480) 782-3100.

SECTION I: BUSINESS INFORMATION

Business Name

List business name if using one, if not, list name of the business owner. The business name (or Individual, Company or 'DBA') on this license application should match the business name on the Certificate of Occupancy or Zoning Clearance form.

Property managers applying on behalf of a client, should indicate the property owner's name in this section.

Business Location Address

This is your Chandler business location address. Include suite, unit, or apartment numbers. If you are applying for a license for rental activity, the Chandler rental property address is entered in this section. Each single family home, condo, townhouse, or commercial property must be separately licensed (complete an application for each property address).

Business Phone

The phone number listed here should correspond to the Chandler business location unless the application is for real property rental. Please indicate if this number is not published. When so noted, unpublished numbers are excluded from public access listings.

Start Date

Provide the starting date (month/day/year) of the business. If you are applying for a license due to an ownership change or change of location, the start date (month/day/year) is the date of the change. If the business has no physical location within the Chandler city limits, please list the date (month/day/year) of the first business activity in Chandler. Please note, the start date in Chandler must be included on the application. The City cannot process applications that do not have a start date.

E-mail address

Provide the E-mail address for the person who should receive general Chandler Privilege and Use Tax information and updates. (Optional)

State Tax License

An Arizona State privilege tax number is required unless your business is an exempt service or a residential rental property. Contact the Arizona Department of Revenue for information regarding state licensing requirements at (602) 255-3381.

Federal ID

Corporations or businesses with employees should provide their Federal Tax Identification Number. Individual owners or partnerships without employees should use their social security number(s).

SECTION II: MAILING ADDRESS AND PHONE NUMBER

Name

List business legal entity name if different from Section I. For a sole proprietorship or partnership, use the owner's name(s).

Property managers or independent tax preparers who will be receiving returns should list their name here.

Mailing Address

Provide the mailing address. Note: Business license and tax return mail will be sent to this address. Please include suite, unit, or apartment numbers.

Phone Number

Provide the phone number that corresponds to the mailing location. Please indicate if this number is not published. When so noted, unpublished numbers are excluded from public access listings.

SECTION III: BUSINESS OWNERSHIP AND RECORD LOCATION INFORMATION

Ownership

Please indicate the type of ownership. If you mark "other" please describe.

All corporations must provide: State of incorporation, officers (at least 2), and statutory agent information. An "LLC" must have at least 1 member. General partnerships must provide the names of the general partners.

Owners/Partners/LLC Members or Officers

List complete owner/officer/partner information as requested. Include names and titles.

Please indicate if phone numbers provided are not published.