



Arizona Department of Revenue

Transaction Privilege Tax Application (Short Form)

License Compliance Unit: 275 E. Germann Rd., Bldg. 2, Suite 180, Gilbert, AZ 85297

To Register, File and Pay online, go to
www.aztaxes.gov

The simplified application is used for transient vendors. Each section below must be completed, to receive the License. For licensing questions on transaction privilege or withholding taxes, call (480) 545-3500 or (602) 542-4576. Please return the completed application with appropriate fees to: License Compliance Unit, Arizona Department of Revenue, 275 E. Germann Rd., Bldg. 2, Suite 180, Gilbert, AZ 85297.

*Incomplete applications will not be processed. All required information is designated with asterisk **

| Business Information | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Do you have Arizona employees? (Check One) Yes <input type="checkbox"/> No <input type="checkbox"/> | | Type of ownership * (Check One) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <i>(State and Date of Incorporation)</i> | |
| Legal business name * | | Social Security Number or FEIN * | |
| Business (or DBA) name * | | Business Start Date * | |
| Business phone <i>(Include area code) *</i> | E-mail address | Location and Date of events / swap meets | |
| Mailing address <i>(street, route, or PO Box) *</i> | | City | State Zip Code |
| Primary Location of Business (Physical address) <i>No license will be issued without this information *</i> | | City | State Zip Code |
| Is your business located on an Indian Reservation? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please tell us which one _____ | | | |
| Description of Business * | | | |

| Owners / Partnerships / Corporation Officers Identification | | | | | |
|-------------------------------------------------------------|--------|--------|-----------|------------------------------|----------------------------|
| Social security number * | Name * | Title* | % Owned * | Complete residence address * | Area code & phone number * |
| | | | | | |
| | | | | | |

Please check the months in which you intend to do business in Arizona

| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | | | | | | | | | |

Taxpayer's Signature * _____ Date _____

License Fees

Make Checks Payable to the Arizona Department of Revenue

Do Not Send Cash

City codes for cities where you will be doing business
 (See reverse side for list of cities for which taxes are collected)

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

| | |
|----------------------------|--|
| State fees \$12 X No. Loc. | |
| Total city fees | |
| Total fees due | |

Instructions

This Short Form Application is Intended for Use by Vendors at Transient Selling Events Such as Fairs, Special Events, Shows and Swap Meets

- Do you have employees?** Check yes if you employ individuals in the state of Arizona. If you do not have employees or only have immediate family members who assist you during a special event or at a swap meet, check no.
- Type of ownership** Check as applicable. Corporations and partnerships must provide the federal employer identification number.
- Legal business name or owner name** Enter the individual's and spouse's name if **Individual** was selected for ownership type.
Enter all partner's names if **Partnership** was selected for ownership type. Additional owners may be listed on a separate sheet and attached.
Enter the organization name owning or controlling the business if **Corporation** was selected for ownership type.
- Business (or DBA) name** Enter the name of the business/DBA (doing business as) name, if the same as legal business name, enter same. Commonly, the business name is the name by which the public knows your business/company/shop. If you wish correspondence to be sent to a name other than the owner, enter the name of the department or accountancy firm as "In Care Of" to ensure delivery by the postal service.
- Location and Date of event/ swap meet** Enter the address and date of the special event or swap meet. If you do not know the actual address of the event, enter the city/town name in which the event will be held. The location is very important in determining whether an additional city/town license must be obtained for those licensed by the state. Use the City or Town Licensed By The State chart below to determine if you must be licensed through the state for the location in which your event occurs. For cities not listed, please contact the city directly. Also add the city fee amount to the license fee which appears in the lower right corner of the front page.
- Mailing address** Enter mailing address where all correspondence is to be sent. You may elect to use your home address, corporate headquarters, or accounting firm's address.
- Primary location of business** Enter the street address for the primary location of the business. If you conduct most of your business at various special events or swap meets throughout the state, you may wish to enter your resident location. Even if your mailing address is a PO Box, you must provide a physical location. For example if you live in a rural community, your physical location may be the intersection of two roads, interstates, or milepost marker.
- Description of business** Describe the major activity and principal product you manufacture or commodity sold or service performed. Your description of your business is very important because it determines your sales tax rate and provides a basis for state economic forecasting.
- Owners identification** Enter as many as applicable, attach a separate sheet if additional space is needed. The authority for mandatory requirement for social security numbers of owners is provided in ARS § 42-1105.
- Signature** The application must be signed by either the individual owner or, for partnerships or corporation, two partners or two corporate officers.

Fees The state fee is \$12 no matter how many special events you attend. However, a separate city license fee is required for each city unless you are currently licensed for the city in which an event will be held. List the cities in which you will be doing business on the front of the application form and total to determine the amount due.

City or Town Licensed by the State

| CITY/TOWN | C O D E | F E E | CITY/TOWN | C O D E | F E E | CITY/TOWN | C O D E | F E E |
|----------------|---------|-------|------------------|---------|-------|--------------|---------|-------|
| BENSON | BS | 5.00 | GUADALUPE | GU | 2.00 | SAN LUIS | SU | 2.00 |
| BISBEE | BB | 1.00 | HAYDEN | HY | 5.00 | SEDONA | SE | 2.00 |
| BUCKEYE | BE | 2.00 | HOLBROOK | HB | 1.00 | SHOW LOW | SL | 2.00 |
| CAMP VERDE | CE | 2.00 | HUACHUCA CITY | HC | 2.00 | SIERRA VISTA | SR | 1.00 |
| CAREFREE | CA | 10.00 | JEROME | JO | 2.00 | SNOWFLAKE | SN | 2.00 |
| CASA GRANDE | CG | 2.00 | KEARNY | KN | 2.00 | SOMERTON | SO | 2.00 |
| CAVE CREEK | CK | 20.00 | KINGMAN | KM | 2.00 | SOUTH TUCSON | ST | 2.00 |
| CHINO VALLEY | CV | 2.00 | LAKE HAVASU | LH | 5.00 | SPRINGVILLE | SV | 5.00 |
| CLARKDALE | CD | 2.00 | LITCHFIELD PARK | LP | 2.00 | ST. JOHNS | SJ | 2.00 |
| CLIFTON | CF | 2.00 | MAMMOTH | MH | 2.00 | STAR VALLEY | SY | 2.00 |
| COLORADO CITY | CC | 2.00 | MARANA | MA | 5.00 | SUPERIOR | SI | 2.00 |
| COOLIDGE | CL | 2.00 | MARICOPA | MP | 2.00 | SURPRISE | SP | 10.00 |
| COTTONWOOD | CW | 2.00 | MIAMI | MM | 2.00 | TAYLOR | TL | 2.00 |
| DEWEY/HUMBOLDT | DH | 2.00 | ORO VALLEY | OR | 12.00 | THATCHER | TC | 2.00 |
| DOUGLAS | DL | 5.00 | PAGE | PG | 2.00 | TOLLESON | TN | 2.00 |
| DUNCAN | DC | 2.00 | PARADISE VALLEY | PV | 2.00 | TOMBSTONE | TS | 1.00 |
| EAGAR | EG | 10.00 | PARKER | PK | 2.00 | WELLTON | WT | 2.00 |
| EL MIRAGE | EM | 15.00 | PATAGONIA | PA | 25.00 | WICKENBURG | WB | 2.00 |
| ELOY | EL | 10.00 | PAYSON | PS | 2.00 | 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 VALLEY | PL | 2.00 | WINSLOW | WS | 10.00 |
| GILA BEND | GI | 2.00 | QUARTZSITE | QZ | 2.00 | YOUNGTOWN | YT | 10.00 |
| GILBERT | GB | 2.00 | QUEEN CREEK | QC | 2.00 | YUMA | YM | 2.00 |
| GLOBE | GL | 2.00 | SAFFORD | SF | 2.00 | | | |
| GOODYEAR | GY | 5.00 | SAHUARITA | SA | 5.00 | | | |

| Indian Reservation (County) | CODE | Indian Reservation (County) | CODE |
|-----------------------------|------|---------------------------------|------|
| Ak-Chin (Pinal) | PNA | Pascua-Yaqui (Pima) | PMN |
| Cocopah (Yuma) | YMB | Salt River Pima-Maricopa (Mar.) | MAO |
| Colorado River (La Paz) | LAC | San Carlos Apache (Gila) | GLP |
| Fort McDowell-Yavapi (Mar.) | MAE | San Carlos Apache (Graham) | GRP |
| Fort Mojave (Mohave) | MOF | San Carlos Apache (Pinal) | PNP |
| Fort Yuma-Quechan (Yuma) | YMG | San Juan Southern Paiute | COQ |
| GilaRiver (Maricopa) | MAH | Tohono O'Odham (Maricopa) | MAT |
| GilaRiver (Pinal) | PNH | Tohono O'Odham (Pima) | PMT |
| Havasupai (Coconino) | COI | Tohono O'Odham (Pinal) | PNT |
| Hopi (Coconino) | COJ | Tonto Apache (Gila) | GLU |
| Hopi (Navajo) | NAJ | White Mtn Apache (Apache) | APD |
| Hualapai (Coconino) | COK | White Mtn Apache (Gila) | GLD |
| Hualapai (Mohave) | MOK | White Mtn Apache (Graham) | GRD |
| Kaibab-Paiute (Coconino) | COL | White Mtn Apache (Navajo) | NAD |
| Kaibab-Paiute (Mohave) | MOL | Yavapai Apache (Yavapai) | YAW |
| Navajo (Apache) | APM | Yavapai Prescott (Yavapai) | YAX |
| Navajo (Coconino) | COM | | |
| Navajo (Navajo) | NAM | | |
| Pascua-Yaqui (Maricopa) | MAN | | |

| This Area For Agency Use Only | | | | |
|-------------------------------|-------------|------------|---------------|----------|
| Sales | Withholding | NAICS code | Business code | PRG code |
| Cities | | | | |

CONVENTION CENTER EVENTS/ SPECIAL EVENTS/CRAFT SHOWS

WHAT IS AN EVENT?

An event may be a trade show, swap meet, craft show, specialty show, fair, parade, sporting event, circus, country store at a RV park, carnival, festival, religious revival or other church event, political rally, vehicle show and display or similar recognized activity.

ARE EVENT ACTIVITIES TAXABLE?

Transaction privilege tax is divided into different classifications or activities. The most common classifications of taxable transactions for vendors at events include the following: retail sales, restaurant/bar, amusements, licensing for use of real or personal property, and rental of real property (commercial lease).

RETAIL SALES

If you sell tangible personal property, including crafts (even if you consider it a hobby), at events in the City of Mesa, you must obtain the Transaction Privilege Tax License from the City of Mesa and are responsible for transaction privilege tax under the Retail Tax Classification. There are a few exceptions to the tax on retail sales; however, the most common exemption is sale for resale (sometimes called wholesale). **Note:** *The exemption for sales of food for home consumption does not apply if the event at which the food is sold charges admission.*

SALES FOR RESALE (WHOLESALE)

When you sell an item to a customer who plans to rent or resell the item in the normal course of their business, you may not owe tax on that sale. You must have a clear and complete record of these sales or you will be responsible for the tax. Your records must separately show figures for retail sales and sales-for-resale. Sales-for-resale may be documented by using an exemption certificate prescribed by the Mesa Tax Code.

To make a valid sale for resale, you must record:

- 1) the merchandise or property sold,
- 2) the buyer's name and address,
- 3) the buyer's transaction privilege tax license number, and
- 4) a signed statement by the buyer stating the goods will be resold in the ordinary course of business.

Remember, without complete records, all your sales are subject to tax. The City of Mesa will accept the Arizona Department of Revenue Form 5000 "Exemption Certificate" if complete and accepted in good faith.

SALES OF ARTWORK

The sales of paintings, sculptures or similar works of fine art, provided that such works of fine art are sold by the original artist, are exempt. However, the sales of "art creations", such as jewelry, macramé, glasswork, pottery, woodwork, metalwork, furniture, and clothing, when such "art creations" have a dual purpose, both aesthetic and utilitarian, are **not** exempt, whether sold by the artist or by another. See Mesa Tax Code, Section 5-10-465 (t).

RESTAURANT/BAR (FOOD & BEVERAGE)

Sales of food or beverages prepared or served for consumption on or off the premises, including the activity of catering, are taxable under the Restaurant and Bar Tax Classification. Cover charges and minimum charges must be included in the gross income. Businesses selling alcoholic beverages are required to obtain a City of Mesa Liquor License as well as the City of Mesa Transaction Privilege Tax License. Contact the licensing office at 480 644-2316 for information.

AMUSEMENTS

The tax on amusements applies whenever an admission is charged for events, exhibitions or entertainment. Any charges or fees for activities such as carnivals, circuses, fairs, contests, games, rides, animal rides, balloon rides or any admission fees are subject to tax under the Amusement Tax Classification.

RENTAL OF REAL PROPERTY & LICENSING FOR USE

Space rental to vendors at events may be taxable if the rental constitutes a lease of real property. This tax is imposed on any individual renting property or space to vendors at events. Tax may be added to the cost of the vendor's rental fee. If the rental were merely a "license" granting permission to use the space rather than an actual lease of the property, the rental income received would be taxable under licensing for use in the Mesa City Tax Code.

CONVENTION CENTER EVENTS/ SPECIAL EVENTS/CRAFT SHOWS

Examples of licensing for use income include commissions received for licensing space for vending and amusement game machines or pay telephones, commissions received for the use of a business or property or similar charges for the use of space.

The definition of "Licensing for Use" means any agreement between the user ("licensee") and the owner or the owner's agent ("licensor") for the use of the licensor's property whereby the licensor receives consideration, where such agreement does not qualify as a "sale" or "lease" or "rental" agreement.

SUBLEASING

Income from subleasing is taxable, but the sublease provides an exemption to the primary lessor. The primary lessor is entitled to an exemption for the portion of the property subleased by their tenant.

For example, if A leases a 10,000 square foot building to B for \$6,000 per month (the primary lease), and B subleases 2,500 square feet to C for \$3,000 per month (the sublease), the tax liabilities of A and B are computed as follows:

- B's liability is for the tax on his subleasing income of \$3,000
- A's liability is reduced by the portion of the building that is subleased

2,500 square feet subleased (documented by B's sublease agreement with C)

divided by

10,000 square feet in primary lease (between A and B) equals

25% of the primary lease is exempt (75% is taxable)

- A is entitled to an exemption for 25% of their \$6,000 monthly income or \$1,500.

This exemption must be computed based on the square footage subleased, not the values of the primary lease and the sublease.

DISPLAYING THE TAX LICENSE

The transaction privilege tax license shall be on display to the public in the licensee's place of business in a conspicuous place. Posting the license at all times avoids delays while conducting business when tax department representatives make compliance checks to verify the vendors are licensed.

REPORTING YOUR TAX LIABILITY

All taxpayers are required to report transaction privilege taxes monthly unless specifically authorized or required to report less frequently. For information on quarterly and annual filing, contact the licensing department. Please note: taxpayers are subject to penalties and interest for late reporting on payment of taxes. Taxes are due on the 20th of the month following the month sales took place.

FACTORING TRANSACTION PRIVILEGE TAX

When a business "factors" transaction privilege tax, it means the tax is included in the total price rather than shown as a separate charge. If you choose to factor the tax, the tax must be calculated using a factoring formula. There are many different factoring formulas depending on the city tax rates, state and county tax rates or differences in allowable city tax deductions.

Factors for the State, Maricopa County & City of Mesa tax rate of 8.05% are:

- .07450255 Retail, Restaurant/Bar, Amusements, Rental of Personal Property
- .02200489 Rental of Real Property – Commercial Lease (Exempt for the State)
- .01719902 Rental of Real Property – Licensing for Use (Exempt for State & County)

CALCULATING THE TAX

Although transaction privilege tax is usually passed on to the customer, it is actually a tax on the vendor for doing business in Arizona. The tax can be added to the sales price or factored into the sales price.

TAX RATE ON RETAIL SALES AT EVENTS

The City of Mesa tax rate is 1.75% of the taxable income. The total combined rate is 8.05% for retail sales. (5.6% state + .7% county + 1.75% city).

OTHER LICENSES

You may be required to obtain a Special Event License in addition to the tax license. Please contact the Licensing office for additional details.

CONVENTION CENTER EVENTS/ SPECIAL EVENTS/CRAFT SHOWS

PROMOTERS RESPONSIBILITY FOR VARIOUS EVENTS

The City of Mesa requires a Sales Tax license for any sales that go on in the City limits. This includes all the sales at various RV Parks and/or Country Stores, Convention Center, Hotels, Trade Shows, etc... Each vendor selling items must have a City and a State Transaction Privilege Tax License PRIOR to setting up for sales.

The Promoter, Park Managers, Event Coordinators, and/or Activity Officers should be checking that each vendor wanting to set up is able to present an actual valid license from both the City of Mesa and the State of Arizona. These licenses are required per the Tax Code for the City of Mesa and the Arizona Department of Revenue. Any vendor unable to present these licenses should not be permitted to setup and sell until proof of licensure is provided. The Promoters or Event Coordinators should retain a copy of the licenses in their files. A list of the participating vendors and City tax license numbers should be provided as backup with the event coordinators tax return regarding the booth rental income.

OUT OF STATE SALES

All of the following requirements must occur for an out of state exempt sale of tangible personal property:

- The order is placed by other than a resident of the State to be determined in a manner similar to "resides within the City"; and
- The property is delivered to the buyer at a location outside the State; and
- The property is purchased for use outside the State.

Persons engaged in a business claiming out-of-State sales shall maintain accounting records or books indicating for each out-of State sale the following documentation:

- Documentation of residency of the buyer, determined in the manner one determines if a person "resides within the City"; and
- Shipping, delivery or freight documents showing where the buyer took delivery; and
- Documentation of intended location of use or storage of the tangible personal property sold to such buyer.

BROKERS

A broker acting for a seller, lessor or other similar person deriving gross income shall be liable for the tax. See Mesa Tax Code, Regulation 5-10-100.1.

This publication is for general information about Transaction Privilege (Sales) Tax on Events. For complete details, refer to the City of Mesa Privilege & Excise Tax Code and related regulations. In case of inconsistency or omission in this publication, the language of the Tax Code will prevail. The transaction privilege tax is commonly referred to as a sales tax; however, the tax is on the privilege of doing business in Mesa and is not a true sales tax.

FOR INFORMATION CONTACT:
480.644.2316

OR WRITE:
salestax.info@cityofmesa.org
licensing.info@cityofmesa.org



LICENSING OFFICE

P.O. Box 1466

Mesa, Arizona 85211-1466

<http://www.cityofmesa.org/salestax>

INSTRUCTION SHEET FOR THE PRIVILEGE (SALES) AND USE TAX LICENSE APPLICATION

GENERAL INFORMATION

Every person desiring to engage or continue in business activities within the City upon which a Privilege Tax is imposed must have a tax license. A separate license is required for each Mesa business location, business name or commercial rental property that you have.

Approval of the application is for the limited purpose of granting the applicant a Transaction Privilege Tax License to conduct taxable business activities within the City of Mesa. **The license must be issued prior to the start date to avoid late fees.**

Fees

All applications must include the application fee. The fee is \$50 if business started prior to 12/31/2008. The fee is \$30 if business started after 1/1/2009 and an additional fee of \$15 if the license is applied for after the business start date. **NOTE: All fees are nonrefundable.**

Start Date (**THIS IS MANDATORY**)

Provide the start date of the first taxable business activity in Mesa for the business entity you are applying for.

SECTION I: Type of Application

Select the type of application request. An entity change is a type of ownership change such as an individual owner to a corporation or a partnership to an individual. Entity and ownership changes require a new license to be issued. If you are doing a name or location change include the date of change or your license will be returned. **Be sure to close your old license when you have submitted the last monthly return under the old business.**

Commercial or Apartment Rental Properties

All rental income is taxable. Each commercial rental or apartment complex of 5 or more units must have a separate license. Property managers applying on behalf of a client must complete the property owner's name and information in all sections except Section II. The owner must sign the application.

SECTION II: Business Information

Business Name

List the name you are doing business as (DBA). If you do not have a separate DBA name, list the company name or owner of the business, first, mi, last.

Location Address

Enter the actual business location address, including the suite, unit or apartment numbers, not a PO box or Postal Mailbox.

If the license is for commercial property rental, enter the commercial property address. Each commercial property must have its own license.

If the license is for residential rental, enter the owners or property managers' address. Only one license is required for single-family homes, condos and townhouses. All properties must be listed on a separate sheet.

SECTION III: Mailing Address

This section is for the person or business responsible for receiving and preparing the Mesa tax returns.

If the mailing address is different than the business address, complete this section. Include suite numbers, as all mail will be sent to this address.

SECTION IV: Business Ownership & Record Location

Ownership

Indicate the ownership type. Corporations need to indicate the state in which they were incorporated.

Owners/Partners/LLP/LLC Members or Officers

All corporations must provide officer and statutory agent information. LLC's and LLP's must provide at least one members information. General partnerships must provide a list of all partners.

Statutory Agent

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

Records Location

Complete this section if the business records are not kept at the location listed in Section II. Use the physical address – not a PO Box.

SECTION V: Business Type

Check all types of business activity that you will be conducting in Mesa.

Nature of Business

Provide a detailed description of your business activity. If your activity is retail sales, list the type of items sold. If your activity is construction contracting, list the type of construction performed. A contractor must also provide their Arizona Registrar of Contractors number.

Method of Reporting

Mark cash receipts if you recognize income based upon the date you receive the funds. Mark accrual if you recognize income based upon when the income is earned.

Provide the total number of employees you anticipate will be located in Mesa.

SECTION VI: Business Premises Status

Do you own your business location? If no, complete the landlord information.

If your business is at a Mesa residence, you need to complete and sign the Residential Business Locations form. Businesses at commercial locations must complete the Commercial Business Locations form.

SIGN AND DATE THE APPLICATION AND REMIT WITH THE APPLICABLE APPLICATION FEE. FOR INDIVIDUAL OWNERSHIP, YOU MUST PROVIDE PROOF OF LAWFUL PRESENCE IN THE UNITED STATES.



TRANSACTION PRIVILEGE TAX INFORMATION SHEET

GENERAL INFORMATION

You cannot lawfully operate a taxable business in Mesa until you have received your Transaction Privilege Tax License. A separate license is required for each Mesa business location that you have. **Any licensee who loses or misplaces his Transaction Privilege Tax License which is still in effect shall be charged the current license fee for each reissuance of a license.**

If the business ownership goes through an entity change such as LLC to corporation, sole owner to an LLC, partnership to a sole owner, etc. you must re-apply for a new license and request to close the current license when all taxes due under the old entity have been paid.

RATE (AMOUNT OF TAX)

The amount of tax is 1.75% of your taxable income, which is the gross receipts collected less allowable deductions. **Note: Under the Mesa Tax Code, you are liable for any unpaid tax liability of the previous owner.**

CHANGES TO LICENSE

- **Change of mailing address:** You may contact us by phone, e-mail, fax or notation on your tax return.
- **Change of business location:** A new application must be submitted for a business location change along with a \$50 fee for businesses that had a location change prior to 12/31/2008 and a \$30 fee for businesses that had a location change after 1/1/2009.
- **Change of business name:** A new application must be submitted for a business name change along with a \$50 fee for businesses that had a location change prior to 12/31/2008 and a \$30 fee for businesses that had a location change after 1/1/2009.

WHEN TO REPORT

You must report each month. After six (6) months, you may request to report quarterly if your taxable income does not exceed \$50,000 per year, or report annually if your taxable income does not exceed \$5,000 per year. It is your responsibility to notify the City to adjust your reporting frequency should your taxable income exceed the allowable limits. Penalties will be assessed for failure to make this adjustment. For proper filing all returns must show gross receipts, itemized deductions, be signed and dated. **If you have no taxable activity for a reporting period a report must be submitted showing no tax owed.**

DELINQUENCY DATES; PENALTIES AND INTEREST

Your taxes are due and payable on or before the 20th day of the month succeeding the month, quarter and/or year for which you are reporting. All returns received within the Licensing Office on or before the last business day of the month when due will be regarded as being filed timely.

- Interest is prorated on delinquent unpaid taxes until paid and cannot be waived. This interest rate is subject to change on a quarterly basis as established by the I.R.S.
- The Penalty Structure is: 10% of the tax due for failure to pay tax.
5% of the tax due per month for failure to file (not to exceed 15%).

USE TAX

If you purchase items **on which no sales tax has been paid** (including items you take from your inventory) for either your personal or business use, a Use Tax of 1.75% of the purchase price of these items is payable to the City of Mesa and must be reported on your Transaction Privilege Tax Report Form.

NOTICE TO SOLE PROPRIETOR, INDIVIDUAL AND/OR HUSBAND & WIFE BUSINESSES

Effective October 1, 2008, all persons applying for municipal licensing 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."

If applying by mail, applicants must submit the eligibility form with the application. Please indicate, by checking the appropriate box, which of the 12 forms of documentation will be provided to verify legal status under federal law. Return the completed eligibility form along with the application, applicable fees and a copy of the documentation showing your legal status.

If applying in person at the Licensing Office, applicants must show one of the 12 types of documentation listed on the eligibility form with the application and applicable fees. The eligibility form will be completed upon presentation of the documentation.

Per State law, the City of Mesa Licensing Office cannot issue a license unless it first receives a copy of one of the specified forms of identification and a signed eligibility form.



LICENSING ELIGIBILITY

Before issuing a license to an individual, the individual must present one of the following documents to the municipality indicating that the individual's presence in the United States is authorized under federal law:

Check the box next to the document indicating lawful presence.

| | |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | An Arizona driver license issued after 1996 or an Arizona non-operating identification license. |
| <input type="checkbox"/> | A driver license issued by a state that verifies lawful presence in the United States. (See Overview of States' Driver's License Requirements) |
| <input type="checkbox"/> | A birth certificate or delayed birth certificate issued in any state, territory or possession of the United States. |
| <input type="checkbox"/> | A United States certificate of birth abroad. |
| <input type="checkbox"/> | A United States passport. |
| <input type="checkbox"/> | A foreign passport with a United States visa. |
| <input type="checkbox"/> | An I-94 form with a photograph. |
| <input type="checkbox"/> | A United States citizenship and immigration services employment authorization document or refugee travel document. |
| <input type="checkbox"/> | A United States certificate of naturalization. |
| <input type="checkbox"/> | A United States certificate of citizenship. |
| <input type="checkbox"/> | A tribal certificate of Indian blood. |
| <input type="checkbox"/> | A tribal or bureau of Indian affairs affidavit of birth. |

This provision does not apply to an individual, if all of the following apply:

1. The individual is a citizen of a foreign country or, if at the time of application, the individual resides in a foreign country.
2. The benefits that are related to the license do not require the individual to be present in the United States in order to receive those benefits.

Signature of applicant

Date

Signature of municipal employee

Date

55 N. Center Street
PO Box 1466
Mesa Arizona 85211-1466
(480) 644-2316 Tel
(480) 644-3999 Fax



MESA CONVENTION CENTER EXHIBITORS TRANSACTION PRIVILEGE TAX INFORMATION

GENERAL INFORMATION

A person cannot lawfully engage in business in the City of Mesa unless a Transaction Privilege Tax License has been issued. If a person is going to conduct business at a Mesa Convention Center event they must possess a valid City of Mesa Convention Center Transaction Privilege Tax License.

CONVENTION CENTER EXHIBITOR LICENSE APPLICATION

Upon payment to the City of Mesa of a five-dollar (\$5) non-refundable license fee, and completion of the Convention Center exhibitors' application, a license will be issued to the applicant. This license is valid for the Mesa Convention Center Events only.

RATE (AMOUNT OF TAX)

Tax rate is 1.75% of the gross income.

REPORTING REQUIREMENTS

Tax reporting forms will automatically be mailed to the applicant. After computing the Transaction Privilege Tax due to the City of Mesa, forward the report and taxes due to the Licensing Office at P O Box 1466, Mesa, AZ 85211-1466. Reports must be filed whether you have taxable activity or not. This is an on-going license; therefore, returns must be submitted every quarter.

For any taxable activity within the state there may also be tax owed to the Arizona Department of Revenue. Please contact them regarding their licensing requirements. The Arizona Department of Revenue phone number is (602) 542-4576.

PENALTIES AND INTEREST ON LATE FILINGS

Failure to file - A penalty of 5% of the tax due will be assessed for each month or fraction elapsing between the delinquency date of the return and the date on which it is filed. Filing your return on time, whether or not you pay the tax due, will avoid the late filing penalty.

Failure to pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely. Total penalty assessed will not exceed 25%.

Interest is prorated on delinquent unpaid taxes until paid and cannot be waived. This interest rate is subject to change on a quarterly basis as established by the I.R.S.

ASSISTANCE IN RETURN COMPLETION

If assistance is needed for completion of the return, contact us at (480) 644-2316.

55 North Center Street
PO Box 1466
Mesa Arizona 85211-1466
(480) 644-2316 Tel
(480) 644-3999 Fax

Revenue Collections Operations

Licensing Office
55 North Center Street
Mesa, AZ 85201



Mailing Address

PO Box 1466
Mesa Arizona 85211-1466
(480)644-2316 Phone (480)644-3999 Fax

APPLICATION FOR MESA CONVENTION CENTER EXHIBITOR LICENSE
NON-REFUNDABLE **\$5.00** DUE AT THE TIME OF APPLICATION

| | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|---------------------------------------------|----------------|----------|
| SECTION I. BUSINESS INFORMATION | | | | | |
| Business Name (DBA) | | | | | |
| Address | | | | | |
| City | State | Zip Code | Business Phone Number (including area code) | | |
| Event Date | | | | | |
| E-mail address | | | State License # | | |
| Federal ID # | | | Event Date | | |
| SECTION II. MAILING ADDRESS & PHONE NUMBER | | | | | |
| Enter Name if Different from Section I (above) or Enter 'In-Care-Of' Name | | | | | |
| Street No. (N,E,S,W) | | Street Name | | Type Ste/Apt # | |
| City | State | ZIP Code | Area Code | Telephone # | |
| SECTION III. BUSINESS OWNERSHIP & RECORD LOCATION | | | | | |
| Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> LLC <input type="checkbox"/> Corporation - State _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Ltd. Partnership <input type="checkbox"/> Other _____ | | | | | |
| Owners, Partners, LLC Members, or Officers (For Additional Names, Please Attach List) | Name | | Title | | |
| | Home Address | | Social Security # | | |
| | City | State | ZIP Code | Phone No. () | |
| | Name | | Title | | |
| | Home Address | | Social Security # | | |
| | City | State | ZIP Code | Phone No. () | |
| Corporate or LLC Statutory Agent | Name | | Phone No. () | | |
| Location Where Business Records Are Kept | Name | | Phone No. () | | |
| | Address | | City | State | ZIP Code |
| Section IV. Business Activity | | | | | |
| Event Name | | | | | |
| Describe Type of Inventory Sold | | | | | |

| |
|------------------------|
| Office Use Only |
| License # |
| SIC Code |
| Initials |

I certify that the statements made in this application are true and complete to the best of my knowledge. I accept the license authorized and issued in response to this application with the condition that I report timely and pay any and all taxes due by me to the city.

| | | | |
|------------|-----------|-------|------|
| Print Name | Signature | Title | Date |
|------------|-----------|-------|------|



COMMERCIAL BUSINESS LOCATIONS

ALL BUSINESSES WITH THEIR BUSINESS ADDRESS IN A COMMERICALLY ZONED AREA WITHIN MESA MUST COMPLETE THIS FORM. IF YOUR BUSINESS LOCATION IS IN A RESIDENTIAL AREA WITHIN MESA, COMPLETE THE RESIDENTIAL BUSINESS LOCATION FORM ON THE REVERSE SIDE IN LIEU OF THIS FORM.

• Business Name: _____

• Business Address: _____

• Do customers physically come to the business location? Yes No

• Is there delivery and/or storage of materials, equipment or supplies at the physical business location? Yes No If yes, please explain.

• What type of business activity or work is performed at the business location?

Approval of this application is for the limited purpose of granting the applicant a Privilege (Sales) and Use Tax License to conduct taxable business activities within the City of Mesa. The granting of a Privilege (Sales) and Use Tax License shall not be construed as an express or implied certification that the premises upon which the applicant wishes to conduct business activities within the City of Mesa conforms to applicable City codes. The applicant agrees to comply with all City of Mesa codes and ordinances with respect to the above named business.

Contact Building Safety to address any code requirements regarding your business location. They are located at 55 N. Center Street or can be reached by phone at (480) 644-4273.

Signature of Owner, Partner or Officer

