



OUT-OF-STATE MARKETPLACE FACILITATOR/REMOTE SELLER TRANSACTION PRIVILEGE TAX APPLICATION

Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
 PO BOX 29032
 Phoenix, AZ 85038-9032

The Marketplace Facilitator/Remote Seller Tax Application is used to apply for a license to report transaction privilege tax (TPT). All remote sellers and marketplace facilitators that facilitate or conduct retail sales made to Arizona customers must be licensed in accordance with Arizona HB 2747. Please send your \$12 registration fee along with signed and completed application. For licensing questions regarding transaction privilege tax, call Customer Care and Outreach: (602) 255-3381. For more information regarding marketplace facilitators and remote sellers, please visit www.azdor.gov.

All required information is designated with an asterisk*.

| SECTION A: Business Information | | | |
|---|--|---|--|
| 1* Federal Employer Identification Number, Social Security Number or Foreign Identification Equivalent | 2* License Type <input type="checkbox"/> Remote Seller Only <input type="checkbox"/> Marketplace Facilitator (Out-of-State) | | |
| 3* Type of Organization/Ownership or Closest Equivalent <input type="checkbox"/> Individual/Sole Proprietorship <input type="checkbox"/> Subchapter S Corporation <input type="checkbox"/> Government <input type="checkbox"/> Joint Venture <input type="checkbox"/> Corporation <input type="checkbox"/> Association <input type="checkbox"/> Estate <input type="checkbox"/> Receivership State of Inc. _____ Date of Inc. <u> M M D D Y Y Y Y </u> <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership | | | |
| 4* Legal Business Name | 5* Business Name, "Doing Business As" or Trade Name at this Physical Location | 6* Business Description | |
| 7* When did you meet the threshold to report remote sells in Arizona? <u> M M D D Y Y Y Y </u> <small>If you have collected tax prior to registration and not remitted, please contact us for assistance.</small> | 8* Does your business sell tobacco products? <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> Retailer OR <input type="checkbox"/> Distributor | 9* NAICS Code: <small>(Maximum number of NAICS codes allowed = 2)</small> | |

| SECTION B: Address Information | | | | | |
|--|----------------------|-----------------------|----------------|-------------|---------|
| 1 Physical Location of Business - Address Line 1 | Address Line 2 | City/Town | State/Province | Postal Code | Country |
| 2 Mailing Address - Address Line 1 (Same as Physical Location?) <input type="checkbox"/> | Address Line 2 | City/Town | State/Province | Postal Code | Country |
| 3 What is your business' contact name? | Contact Phone Number | Contact Email Address | | | |

| SECTION C: Owner Information | | | | | |
|------------------------------|--|-------|-----------|------------|----------------|
| Owner 1 | Social Security No. or Foreign ID Equivalent | Title | Last Name | First Name | Middle Initial |
| Owner 2 | Social Security No. or Foreign ID Equivalent | Title | Last Name | First Name | Middle Initial |
| Owner 3 | Social Security No. or Foreign ID Equivalent | Title | Last Name | First Name | Middle Initial |
| Owner 4 | Social Security No. or Foreign ID Equivalent | Title | Last Name | First Name | Middle Initial |

| SECTION D: Signature | | | |
|---|--------|------------|-------|
| This registration must be signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business. Under penalty of perjury, I (we), the applicant, declare that the information provided on this application is true and correct. This authority is to remain in full force and effect until the Arizona Department of Revenue has received written termination notification from an authorized officer. Principal corporate officers are defined as the chief executive officer, president, secretary, treasurer, vice president of tax, chief financial officer, chief operating officer, chief tax officer or any other corporate officer who has the authority to bind the taxpayer on matters related to state taxes. | | | |
| *Print Full Name | *Title | *Signature | *Date |
| *Print Full Name | *Title | *Signature | *Date |

This application must be completed, signed, and returned as provided by A.R.S. §23-722.

| THIS SECTION FOR AGENCY USE ONLY | | | |
|--|----------------------------|-----------------------|-------------------|
| DLN: _____ | Registration Number: _____ | Processed Date: _____ | Agent Name: _____ |
| NOTE TO AGENT: When processing this application, use region/business code: MAR605 | | | |



Online Application
Go to www.AZTaxes.gov

We strongly encourage taxpayers to file online via the AZTaxes.gov website for faster processing and fewer errors.

YOU MUST SEND \$12 REGISTRATION FEE ALONG WITH SIGNED AND COMPLETED APPLICATION. Make checks payable to the Arizona Department of Revenue. **DO NOT SEND CASH.**

E-FILE AND E-PAY THRESHOLD

A threshold has been established for remote sellers to pay TPT if annual gross retail sales or income from sales into Arizona are more than:

- \$200,000 in 2019
- \$150,000 in 2020
- \$100,000 in 2021 and beyond.

Mailing Address

Arizona Department of Revenue
PO Box 29032
Phoenix, AZ 85038-9032

Customer Service Information

8:00 a.m. - 5:00 p.m.
Monday through Friday
(Except legal Arizona state holidays)

Phone

(602) 542-4576
(from area codes 520/928)
1-800-634-6494

GENERAL INSTRUCTIONS

WHO IS REQUIRED TO REGISTER?

A “marketplace facilitator” is a person or business facilitating retail sales in Arizona by listing or advertising tangible personal property through its online platform. Marketplace facilitators are required to collect and remit TPT on taxable sales in Arizona made through their platforms on their own behalf or on behalf of at least one seller if a facilitator’s gross retail proceeds or income exceeds \$100,000 annually.

A “remote seller” is a person or business selling products for delivery into Arizona and that does not have physical presence in this state. Remote sellers are required to collect and remit TPT if their annual gross retail sales or income from online sales into Arizona is more than \$200,000 (2019), \$150,000 (2020) and \$100,000 (2021 and beyond) for that calendar year or the previous calendar year.

Remote Seller 2019 Threshold

| My Arizona sales were greater than \$200,000 in 2018 | My Arizona sales were greater than \$200,000 in 2019 | Should I register and file in 2019? |
|--|--|-------------------------------------|
| Y | Y | Y |
| N | N | N |
| Y | N | Y |
| N | Y | Y* |

*Must register when threshold met and remit TPT on amounts after threshold met.

USE THIS APPLICATION TO:

- License New Business: If you are selling a product or engaging in a service subject to transaction privilege tax, you will most likely need to obtain the state transaction privilege tax license (TPT) license.
- Change Ownership: If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (sole proprietorship to corporation, etc.).

Section A – Business Information

1. Enter your **Federal Employer Identification No.** (FEIN) or Social Security No. (SSN) if you are a sole proprietor without employees. Foreign entities without FEIN/SSN or TIN, please write FOREIGN. To apply for an Employer Identification Number (EIN) online, visit Internal Revenue Service at www.irs.gov. Once you have an EIN, submit a Business Account Update to add your EIN to your license. This will allow you to file online.
2. Check the appropriate **License Type**
3. Type of **Organization/Ownership**. Check as applicable. A corporation must provide the state and date of incorporation.
4. Enter your **Legal Business Name** or owner or corporation as listed in its articles of incorporation, or individual and spouse, or partners, or organization owning or controlling the business.
5. Provide the **Business Name, “Doing Business As” (DBA)**. DBA is the name of a business other than the owner’s name or, in the case of a corporation, a name that is different from the legal or true corporate name. If it is the same as the Legal Business Name enter “same”.
6. Provide a **Description of Business** by describing the major taxable business activity. Your description of business is very important and **MUST** link to the appropriate NAICS Code.
7. Enter the **date** you meet the threshold to report remote sells in Arizona. If you have collected tax prior to registration, please contact customer service for additional information
8. Indicate whether your business sells tobacco products. If you checked yes, check the box to indicate if you are a retailer or distributor of tobacco products.
9. **North American Industries Classification System (NAICS) Code(s)** is the standard used by Federal statistical agencies in classifying business establishment. Maximum number of NAICS codes allowed is two.

Section B – Address Information

1. Enter the **Physical Location** of the business. This cannot be a PO Box or Route Number.
2. Enter the **Mailing Address** (number and street) where all correspondence is to be sent. You may use your home address, corporate headquarters, or accounting firm’s address, etc. If it is the same as the Physical Location, enter “same”.
3. Please provide the contact name, phone number and email address.

Section C – Identification of Owners, Partners, Corporate Officers, Members/Managing Members or Officials of this Employing Unit. Enter the full name, social security number (foreign officers/owner without SSN or TIN, please write FOREIGN) and title of all Owners, Partners, Corporate Officers, Members/Managing Members or Officials of the Employing Unit.

Signature

This registration must be signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business. Under penalty of perjury, I (we), the applicant, declare that the information provided on this application is true and correct. This authority is to remain in full force and effect until the Arizona Department of Revenue has received written termination notification from an authorized officer. Principal corporate officers are defined as the chief executive officer, president, secretary, treasurer, vice president of tax, chief financial officer, chief operating officer, chief tax officer or any other corporate officer who has the authority to bind the taxpayer on matters related to state taxes.