



I HAVE A RESIDENTIAL RENTAL – WHAT DO I NEED TO DO?

Hints for Completing the Privilege Tax Application (JT-1)

STEP 2 - APPLY for a Gilbert Privilege Tax (TPT) LICENSE from the Arizona Department of Revenue (AZDOR)

In order to pay the rental tax, you must have apply for a Transaction Privilege Tax License. To apply for this license, you must complete the AZDOR Joint Tax Application (JT-1). Gilbert is a program city with the Arizona Department of Revenue (AZDOR). All applications, payments and forms are submitted through the AZDOR. AZDOR will forward your tax payments to the Town of Gilbert.

The Department of Revenue has an East Valley location in Gilbert at 275 E Germann, Building 2 in Suite 180. The cross streets are Gilbert Road and Germann Road. Their phone number is 480-545-3500 and they are open Monday-Friday; 8 am to 5 pm. They will accept applications and tax payments at this location; but are limited on taxpayer assistance. For your convenience, we have provided a partially-completed application (Residential Rental JT-1). Some of the questions have already been answered for you, and below are some hints for answering some of the other questions.

All questions with an asterisk (*) need to be answered. The Mailing Address will be your personal address or your property manager's address. General instructions for the application begin on page 5. The following are our hints for completing the form:

Section A:

#1 – TPT for Cities only

#4 – This is the legal name listed as owner on your property or business name

#12 – Rental property address - if you have more than 1 rental, see section B #12-25

#16 – Gilbert residential rentals only

#17 – 531110 for OWNERS, or

#17 – 531311 for PROPERTY MANAGEMENT COMPANIES

#18 – List each owner – if you own a property jointly with a spouse you would each have the title of owner and each of you would own 100% - you would still select Individual/Sole Proprietor as the *Type of Ownership* (Section A #2 above).

Section B:

#1 – Enter the earlier of the date you began renting the property or 10/01/2010.

#2 – Enter the earlier of date you began renting the property or 10/01/2010. Please note, if you are reporting PAST DUE taxes to the Town of Gilbert, then enter the first day of the month FOLLOWING the month through which you have reported PAST DUE taxes to the Town of Gilbert

If you owe past due taxes, please see Step 1 to submit PAST DUE amounts to the Town of Gilbert.

#4 – 013 – a State reporting code (their closest classification for reporting rental tax to Gilbert)

#9 – Use your mailing address or that of the person that will be submitting the tax form for you.

#12-25 - Additional rental locations listed here – if you need more space, please include a separate sheet. This is an Arizona Department of Revenue requirement and each rental property location needs to be listed on the application and a \$2.00 fee needs to be paid for each location.

Section C:

No. of Loc	Total
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<u>Gilbert</u>	*1.00	* 2.00
<i>Total of City Fees</i>		<i>2.00</i>
<i>State Fees</i>	<i>0 x 12.00</i>	<i>0.00</i>
<i>Total Fees:</i>		<i>2.00</i>

*The above fees are based on the number of locations in Gilbert you will be reporting for – they are considered “Business Locations” by State Licensing procedures and require identification on the application. If you have 3 rentals, you will list 3 under No. of Loc and owe a total license fee of \$6.00.

Section D: Draw a line through and mark N/A on page 3 – this is for businesses with employees.

Section E: You can request to utilize the online services at www.aztaxes.gov by **electing** to do so when you check the corresponding box and fill in the information. You will be sent an email with login information once your application is processed. Note, the AZDOR does NOT send monthly reminders to file and pay your taxes. You will be responsible for accessing their web site each month and filing and reporting your monthly taxes. If you receive your TPT License number, but do not receive instructions in an email, contact us for assistance. If you want to be mailed paper forms check the **I DO NOT** elect box.

Section F: Print the application out and make sure you **sign** in the area indicated in this section.

Please print out and mail the form to: Arizona Department of Revenue, Attn: Licensing, 1600 W Monroe, Ste 620, Phoenix, AZ 85007. The form may be filled out on-line at www.aztaxes.gov - you still have to print out and mail in the signature document along with payment. The Arizona Department of Revenue will issue you a TPT (sales tax) number for Gilbert. Please note that it can take 6-8 weeks to receive the number from the State. If you need it sooner contact us for additional options.