



## Arizona Department of Revenue & AZ Home Renters LLC collaborate on increasing property owner licensing awareness

The Arizona Department of Revenue (ADOR) and AZ Home Renters LLC (AZHR) are working together to help our Arizona property owners better understand rental tax licensing requirements.

The ADOR reminds property owners that as soon as they commence renting residential real estate in Arizona, they must register with the ADOR by completing a Residential Rental Transaction Privilege Tax Application to receive an Arizona Transaction Privilege Tax (TPT) license.

**NOTE:** Your monthly rental taxes collected cannot be processed and your rental tax returns cannot be filed if you do not have a Transaction Privilege Tax (TPT) license number.

### TO APPLY:

1. Go to [AZTaxes.gov](http://AZTaxes.gov) and register online. This option enables businesses to register, apply and pay online – the most secure and efficient way to register.
2.
  1. Click on “License a New Business” or “Enroll to File and Pay Online” under Businesses.
  2. Complete the required fields annotated with a red asterisk.-FAQ-NAICS Code is “531110: Lessors of Residential Properties”, Business Code is “045 Residential Rental”, Tax Records Physical Location is AZHR’s address, see bottom of e-mail for exact address.
  3. Read and check the acceptance box.
  4. Click “Register.”
  5. You will receive two e-mails from [noreply@azdor.gov](mailto:noreply@azdor.gov). The first e-mail will contain your username, and the second will provide a temporary password. If you do not find these e-mails in your inbox, please check your spam folder.
3. Setup Your E-Signature PIN:
  1. Log into AZTaxes.gov using your user name and the temporary password we provided in the e-mail after your registration.
  2. Change your temporary password to a password of your choice. The password must contain at least one number, one letter and one special character (e.g., #, \*, &) and must be 8 to 16 characters long.
  3. You will be asked to answer four security questions. Make sure you remember your answers.
  4. Create a self-selected E-Signature personal identification number (PIN.) Your PIN is required to electronically sign your applications and/or returns. Your PIN must be 6 to 10 digits. Make sure you can remember your PIN.
  5. Read and check the acceptance box. Then click on “Save E-Signature PIN”.
4. Link Your Accounts:
  1. Log into AZTaxes.gov using your user name and password.
  2. Click on “Link Accounts.”
  3. Click “Continue.”
  4. Was there a payment made in the last 12 months? Answer NO, then:
    - a. Complete the required fields annotated with a red asterisk.
    - b. Select “No.”
    - c. Click “Save & Continue.”
    - d. Enter your E-signature PIN.
    - e. Click “Submit Application.”
    - f. Keep a copy of the confirmation for your records and click “Finished.”

5. E-Mail a copy of your confirmation which includes the full business name and transaction privilege tax (TPT) license number to AZHR at [office.azhr@gmail.com](mailto:office.azhr@gmail.com)

Both AZHR and ADOR will process the monthly TPT Returns and Rental Tax payments on your behalf per the signed Property Management Agreement (POA) on file.

Only individuals legally responsible for the business (not agents or representatives) may sign the application. Some examples of signature requirements include:

- Sole Proprietor: Owner(s) of the business
- Partnership: A minimum of one partner
- Corporation, Organization, LLC, Sub Chapter S or Trust: A minimum of one financial corporate officers

If a business is owned by a married couple, both spouses must sign the license application. Arizona is a community property state, which may impact the liability ownership interest of a married couple, regardless of the form of business ownership.

Also, please note that a business is required to have an employer identification number (EIN) to obtain a TPT license. Sole proprietors with no employees can use their social security numbers (SSN) as an EIN.

However, single member LLCs must have a federal employee identification number (also referred to as an FEIN) to obtain an Arizona TPT license.

### **If You Have Questions**

Please call the ADOR License and Registration (602) 255-3381

### **Recommendations and Best Practices**

Taxpayers may also view our YouTube tutorial on how to sign up for AZTaxes.gov at [www.youtube.com/c/ArizonaDepartmentofRevenueGov](http://www.youtube.com/c/ArizonaDepartmentofRevenueGov).