



PROPERTY MANAGEMENT LICENSE APPLICATION

IMPORTANT! Incomplete applications WILL NOT BE PROCESSED.

Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
PO BOX 29032
Phoenix, AZ 85038-9032
Fax: 602-716-7990
PMCDdata@azdor.gov

This form is used to license Property Management Companies (PMC) to file on behalf of property owners pursuant to A.R.S § 42-5005(M). Licensure is required for the PMC to act in a fiduciary capacity as the agent of the property owner in accordance with A.R.S § 42-6013. All required information is designated with an asterisk *. You must also complete and sign the Memorandum of Understanding - Property Management Company. For assistance, call Customer Care and Outreach: (602) 255-3381

SECTION A: Property Management Company (PMC) Business Information

1* Federal Employer Identification Number or Social Security Number, <i>required if sole proprietor with no employees</i>		2* Legal Business Name	
3* Type of Organization/Ownership – <i>Tax exempt organizations must attach a copy of the Internal Revenue Service's letter of determination.</i>			
<input type="checkbox"/> Individual/Sole Proprietorship		<input type="checkbox"/> Subchapter S Corporation	
<input type="checkbox"/> Corporation		<input type="checkbox"/> Association	
State of Inc. _____		<input type="checkbox"/> Partnership	
Date of Inc. <u>M,M,D,D,Y,Y,Y,Y</u>		<input type="checkbox"/> Limited Liability Company	
<input type="checkbox"/> Government		<input type="checkbox"/> Joint Venture	
<input type="checkbox"/> Estate		<input type="checkbox"/> Receivership	
<input type="checkbox"/> Trust		<input type="checkbox"/> Limited Liability Partnership	
4* Business or "Doing Business As" Name or Trade Name			
5* Business Phone No. (with area code)		6* Email Address (use this e-mail address to login or register on AZTaxes)	
7* Mailing Address – number and street		City	State ZIP Code
8* Physical Location of Business (Do not use PO Box, PMB or route numbers)		City	State ZIP Code
		9* City Region ZZ - NOT APPLICABLE	
10* County/Region		11* Date of PMC Registration in Arizona <u>M,M,D,D,Y,Y,Y,Y</u>	
12* Description of Business: PROPERTY MANAGEMENT COMPANY		13* NAICS Code 531310	14* Business Code 945

SECTION B: Identification of Owners, Partners, Corporate Officers Members/Managing Members or Officials of this Employing Unit

If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own more than 50% of or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Owner 1	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	
Owner 2	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	
Owner 3	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)	*Country	

You must also complete and sign the Memorandum of Understanding - Property Management Company.

This Box for Agency Use Only.

DLN: _____ Registration Number: _____ Processed Date: _____ Agent Name: _____

Memorandum of Understanding — Property Management Company

PURPOSE

The purpose of this Memorandum of Understanding (MOU) between the Arizona Department of Revenue (ADOR) and _____, hereafter referred to as Property Management Company (PMC), is to ensure that PMC has on file a signed authorization from each client that authorizes PMC to pay and file transaction privilege taxes, including licensing, to ADOR, and to receive tax account information from ADOR in order to resolve account discrepancies.

State Information

State Name: Arizona Agency Name: Department of Revenue
Address: 1600 W Monroe St. City, State, Zip: Phoenix, AZ 85007
Contact Name: Tamika Walton Phone: (602) 716-6192 Fax: (602) 716-7990

Property Management Company Information

Company Name: _____ EIN: _____
Address: _____ City, State, Zip: _____
Contact Name: _____ Phone: _____ Fax: _____

A. Duties

Under this MOU, ADOR will disclose to PMC confidential information necessary to assist PMC with client billing and general transaction privilege tax account questions and validation in connection with the returns that PMC files on its client's behalf.

PMC agrees that it shall have a written authorization, in substantially the form attached hereto as Exhibit A, on file for each client or taxpayer for which PMC files returns. PMC agrees to provide a copy of a client's authorization, by mail or fax, within 24 hours upon request from ADOR.

PMC will notify ADOR immediately if a client authorizes PMC to receive confidential information on its client's behalf or if a client withdraws its authorization. Once the client withdraws its authorization, ADOR will cease future communications with PMC concerning that former client unless the client authorizes ADOR, in writing, to continue to communicate with PMC concerning returns that PMCP previously filed on that client's behalf.

B. Confidentiality

PMC agrees to restrict access to the information provided to specifically authorized personnel and to use the information only to produce accurate and timely tax returns for each client. PMC agrees to instruct authorized personnel who have access to the data as to the confidentiality requirements for protecting the data.

C. Security

PMC assumes responsibility for the information provided and will maintain appropriate computer system security measures, which restrict access to system files, records, and databases to authorized persons.

D. Termination

ADOR may suspend its disclosure of confidential information immediately if it determines that PMC has violated its obligations under this MOU, including failure to provide a copy of a requested authorization form, unauthorized disclosure to third parties, or failure to secure confidential information. Either party may terminate this MOU at any time by giving written notice to the other party at least sixty (60) calendar days prior to the effective date of termination.

E. Amendments

No amendment to this MOU shall be effective unless it is in writing and signed by authorized representatives of both parties.

APPROVALS

Neeraj Deshpande _____ Assistant Director _____
State Agency Representative Name State Agency Authorized Signature Title Date

Signature(s) by Individuals legally responsible for the business (required)

This registration must be signed by a sole owner, two partners, managing member or corporate officer listed in Section B.

*Print Full Name	*Title	*Signature	*Date



ARIZONA DEPARTMENT OF REVENUE GENERAL INSTRUCTIONS FOR PROPERTY MANAGEMENT COMPANY REGISTRATION

Mail, fax, or email your application to:

Mailing Address

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

Fax

602-716-7990

Email

PMCdata@azdor.gov

Customer Service Center Locations

8:00 a.m. – 5:00 p.m.
Monday through Friday
(except Arizona holidays)

Phoenix Office

1600 West Monroe
Phoenix, AZ 85007

Tucson Office

400 West Congress
Tucson, AZ 85701

7:00 a.m. - 6:00 p.m.
Monday through Thursday
8:00 a.m. - 12:00 p.m.
Friday
(except Arizona holidays)

Mesa Office

55 N Center
Mesa, AZ 85201

(This office does not handle billing or account disputes.)

Customer Service Telephone Numbers

(602) 542-4576

(from area codes 520/928)

1-800-634-6494

WHO IS REQUIRED TO REGISTER:

For the taxable periods beginning from and after December 31, 2017 all Property Management Companies that act in a fiduciary capacity on behalf of individual Property Owners MUST be registered with the department to file and pay electronically.

IMPORTANT

- Incomplete registration forms will not be processed
- Required information is designated with an asterisk (*).
- You must also complete and sign the Memorandum of Understanding - Property Management Company.

Section A – Business Information

1. Provide your **Federal Employer Identification No.** (FEIN) or Social Security No. (SSN) if you are a sole proprietor without employees. Taxpayers are required to provide their taxpayer identification number (TIN) on all returns and documents. A TIN is defined as the federal employer identification number (EIN), or SSN depending upon how income tax is reported. The EIN is required for all employers. A penalty of \$5 will be assessed by the Department of Revenue for each document filed without a TIN.
2. Provide the **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.
3. **Type of Organization/Ownership:** Check as applicable. A corporation must provide the state and date of incorporation.
4. 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 as on file with the Secretary of State. If it is the same as the Legal Business Name enter “same”.
5. Provide the **Business Phone Number** including the area code.
6. Provide the **Email Address** for the business. Use the same email address as your username to register on AZTaxes.gov. **PREREQUISITE:** This email address must already be registered to an account on AZTaxes.gov.
7. Provide 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 mailing address differs for licenses (for instance withholding and unemployment insurance), please send a cover letter with completed application to explain.
8. through 10. Provide the **Physical Location, County/Region, and Reporting City**, if different than the **Physical Location** city of the business. This cannot be a PO Box or Route Number. For example, if the location for the listed address is listed in an adjacent city, such as Scottsdale, but the location of the business is actually within Phoenix.
11. Provide a date on or after 1/1/2018 as the **date the PMC registered** in Arizona to file electronic consolidated returns for the Property Owners the act on behalf of.
12. **Description of Business** is defaulted to Property Management Company.
13. **North American Industries Classification System (NAICS)** Code(s) is the standard used by Federal statistical agencies in classifying business establishment. NAICS is defaulted to Residential Property Managers, 531310.
14. **Business Code** is defaulted to 945.

Section B – Identification of Owners, Partners, Corporate Officers, Members/Managing Members or Officials of this Employing Unit

Provide the full name, SSN and title of all Owners, Partners, Corporate Officers, Members/Managing Members or Officials of the Employing Unit. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own more than 50% of, or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a General Disclosure / Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Memorandum of Understanding - Property Management Company

Complete, sign, and submit the **Memorandum of Understanding - Property Management Company** with your registration. This registration must be signed only by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business that has been listed in Section B of the Property Management Company Registration form.