First things first...

Have you established a corporate identity?

It is prudent that you register your business name with the Office of the Arizona Secretary of State. The general rule governing trade name acceptability is found in ARS 44-1460.01(B). You can register online at www.azsos.gov, then Business/Trade Name, Trademark and Partnerships. There may be a fee.

Have you filed with the Internal Revenue Service (IRS)?

In Arizona, several business structures exist:
Sole Proprietorship, General Partnership,
Limited Partnership, to name a few. The
structure of your business determines which
income tax form you must file. For information
about business structures, please visit
www.azcommerce.com_and type "Ownership
options" in the search bar. You also need to
apply for an Employer Identification Number
(EIN). For more information, please visit
www.irs.gov and search "EIN".

Do you need to register with the Arizona Corporation Commission (ACC)?

Generally, one can go into business without incorporating, i.e., Sole Proprietorship or Partnership. For limitation of personal assets, a business may incorporate or may choose to for a Limited Liability Company. Both options require filing with the ACC www.azcc.gov.

Do you need a state sales tax number?

Although commonly referred to as a sales tax, the Arizona Transaction Privilege Tax (TPT) is actually a tax on a vendor for the privilege of doing business in the state. Various business activities are subject to transaction privilege tax and must be licensed.

The Arizona Joint Tax Application (JT-1) is used to apply for TPT, Use Tax, and Employer Withholding and Unemployment Insurance. The application is called "joint" because it is used by both the Arizona Department of Revenue (ADOR) and Economic Security and allows the business owner to apply for any of the listed licenses and registrations on a single application. For more information and an online application, please visit www.azdor.gov and search "transaction privilege tax."

State Regulatory Professions

Special licenses, certification, permits, etc. may be required of certain businesses/professions. Business regulations vary by state, local and federal government and industry. Examples of these are (but not limited to): Construction Contracting, Transportation for Hire, Massage, Adult Home Care, Child Care, Home Inspection, Pest Control and Tobacco or Liquor Sales.

If you are starting a business and need help determining special licensing, contact LicenseCompliance@azdor.gov

Liquor License

Oro Valley businesses who wish to obtain a liquor license must contact the Arizona Dept. of Liquor at azliquor.gov/forms.cfm

Are you a first-time business owner?

Contact the Oro Valley Chamber!

They are great partners with the Town and have many resources that can help.

Visit orovalleychamber.com.

Visit chooseorovalley.com for details about zoning and permitted uses for the property you are considering.

chooseorovalley.com can also be accessed by scanning this QR Code with your mobile device:



Once there, look for "Steps to Open a Business" which is listed under "Business" on the top ribbon. Whether your business is retail or service based, within the restaurant industry, or homebased, we've outlined the steps and included links to the documents you need.

Signage:

Town Code allows for many types of signs which all require a permit. For more information search "sign permit" on chooseorovalley.com or orovalleyaz.gov.

What else should you know about having a business in Oro Valley?

Existing businesses report:

- You may want to hire a private commercial inspector before you purchase a building or sign a lease.
- Hire professionals to help with vital aspects of owning a business (i.e. negotiating contracts, preparing taxes, bookkeeping, accounting, workforce development, etc.)
- Contact partnering organizations for assistance
 - Start-Up Tucson startuptucson.com
 - Small Business Development Center pima.edu/business-industry/smallbusiness
 - Arizona Commerce Authority
 AZcommerce.com/SmallBiz
 - Oro Valley Chamber of Commerce orovalleychamber.com
- You may have less customers after 8 p.m. and during the summer.

Taxes:

Oro Valley does not have a primary property tax. Sales tax rates are:

*	Arizona State	5.6%
*	Pima County	0.5%
*	Oro Valley	2.5%
*	TOTAL	8.6%

Utilities:

- Waste Management wm.com
- Republic Services (trash) republicservices.com
- Waste Connections wasteconnections.com
- Tucson Electric Power tep.com
- Southwest Gas swgas.com
- Oro Valley Water orovalleyaz.gov
- Tucson Water (Ina/Oracle) tucsonaz.gov/water
- AT&T (internet, TV) att.com
- Verizon (internet, TV) verizon.com
- Century Link centurylink.com
- Comcast Business business.comcast.com

This brochure is being provided as a courtesy by the Town of Oro Valley Community and Economic Development Office. The Town cannot give out legal advice; therefore, we recommend that you consult with your accountant or lawyer before opening a business of any kind.



Starting and Doing Business in



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520-229-4800

www.chooseorovalley.com