



TOHONO O'ODHAM NATION
Treasurer's Office
P.O. Box 837, Sells, AZ 85634

Phone: (520) 383-1800

Fax: (520) 383-3263

TRANSACTION PRIVILEGE TAX LICENSE PROCESS

1. The applicant obtains an application for a Transaction Privilege Tax License (TPT License) at the Tohono O'odham Nation Treasurer's Office. When completed, the application is to be accompanied with a \$5.00 check or money order made out to the Tohono O'odham Nation (Nation). At this time, the Treasurer's Office will review the applicant's records with the Nation to identify any pending liabilities, such as taxes or fees.
2. The Treasurer's Office processes the TPT License application for the Nation's purposes. Once all information is found to be acceptable, it is recorded in the data bank, dated and issued a number. The original application is then signed by the Treasurer, and kept at the Treasurer's Office.
3. A copy of the original application of the TPT License is mailed to the applicant with the license.
4. The issued license will also be mailed to the vendor with a copy kept on file at the Treasurer's Office with the vendor's application.
5. A copy of the TPT License will be forwarded to the Tribal Employment Rights Office (TERO) to insure that proper procedures are followed if requested by either the vendor or TERO.

INSTRUCTIONS FOR TRANSACTION PRIVILEGE TAX (TPT) LICENSE
You must complete each of the following sections or your application will be returned

I. REASON FOR APPLICATION

Check which ever applies.

II. TYPE OF OWNERSHIP

Check which ever applies.

Anyone engaged in business activity on the Tohono O'odham Nation (TON) must apply for and be issued a business license.

Please indicate the type of license you are applying for.

Please Note: Applicants in the construction contracting business are required to submit a copy of their State of AZ contractor's license and proof of insurance.

Corporations must provide the state and date of incorporation.

III. BUSINESS INFORMATION

PART A. LEGALLY RECOGNIZED NAME OF BUSINESS AND MAILING ADDRESS

Enter the Business/OBA (Doing Business As) name.

Enter the business EIN# or SS# of owner.

Enter-address where all correspondence is to be sent. Home address, corp. headquarters, or accounting firm.

Description of Business. Submit a W-9 Form

Location: On Reservation (Below): _____

- | | |
|-----------------------------------------------|----------------------------------------------|
| <input type="checkbox"/> Baboquivari District | <input type="checkbox"/> Chukut Kuk District |
| <input type="checkbox"/> Gu Achi District | <input type="checkbox"/> Pisinemo District |
| <input type="checkbox"/> San Lucy District | <input type="checkbox"/> San Xavier District |
| <input type="checkbox"/> Schuk Toak District | <input type="checkbox"/> Sells District |
| <input type="checkbox"/> Gu-Vo District | <input type="checkbox"/> Hickywan District_ |
| <input type="checkbox"/> Sif Oidak District | |

Enter the date you are to begin conducting business/sales on the Tohono O'odham Nation.

PART B. PHYSICAL LOCATION OF BUSINESS

(If more than one, list all other on separate sheet)

Enter the street address for the primary location(s) of the business. For additional business location(s) attach an additional sheet.

Enter Project Name and estimated project term; and if Subcontractor, list Prime contr.'s name / phone number.

PART C. IDENTIFICATION OF OWNER

Enter the Legal Business Name (Name of corporation as listed in its articles of incorporation, or individual & spouse or partners, or organization owning or controlling the business).

If a member of the TON, enter your tribal enrollment number.

Enter as many as applicable; attach a separate sheet if additional space is required.

PART D. OTHER

Enter the type of business previously performed on the TON and if in arrears of taxes under TPT License.

- Contractor
- Retail
- Professional Service
- Grocery or vending machine
- Subcontractor
- Non-Professional Service
- Tobacco or Other

Enter what your business sells, or type of service you provide.

Enter name of previous owner if you acquired an existing business.

Filing - Separate Reports/Consolidated Reports
Cash/Accrual Methods:

PART E. PHYSICAL LOCATION OF RECORDS FOR AUDIT PURPOSES

Enter name of person to contact.

Enter Street / Physical Address / Phone No. / Email

PART F. SIGNATURES

Must be signed by a Sole Proprietor, Two Partners, Two Corporate Officers, Members or Managing Members. Signature acknowledges applicant understands the Tax Ordinance and taxation process.

PART G. NOTE

Submit a Check/Money order to TON.

TOHONO O'ODHAM NATION
Application for Transaction Privilege Tax License

Before retailers can lawfully engage in business on the Tohono O'odham Reservation they must obtain a license from the Tohono O'odham Nation (Ordinance No. 03-81). This application must be completely filled out and will be processed by the Treasurer of the Tohono O'odham Nation, P.O. Box 837, Sells, Arizona 85634, Phone number: (520) 383-1800.

REASON FOR APPLICATION (PLEASE CHECK ONE):

Please use ink

- New License
 Name Change
 Location Change
 Additional Location
 Other: _____
 Renewal
 TON License No. _____
 * **Submit a W-9 form with application**

Did you have a previous TON Transaction Privilege Tax License:
 Yes
 No
 If Yes, List: _____

Type of Ownership

- Individual (Sole Proprietor)
 Limited Liability Company (LLC)
 Corporation State of _____
 Inc.: Partnership
 Limited Liability Partnership (LLP)

 Date of Partnership/Joint Venture:
 Other (please explain) _____
 Date of Inc.: _____

State of Arizona Contractors License No. _____
 Date of Issue: _____

PART A: Legally Recognized Name of Business and Mailing Address

Name of Business: _____ Employer ID# (EIN or SS#) _____
 Mailing Address of Business: _____ City: _____
 State: _____ Zip Code: _____ Business Phone: _____ E-mail: _____
 Is your Business Located:
 on the reservation
 off the reservation
 Detailed description of your business activity: _____

Location of Business activity on the TON: _____

PART B: Physical Location of Business (if more than one, list all other on separate sheet)

Business Street Address or Description to Physical Location: _____
 City: _____ State: _____ Zip: _____
 For Prime Contractors:
 Project Name: _____ Estimated Project Term: _____
 * **Provide a List of Subcontractors for the Project to Treasurer's Office.**
 * **If a Subcontractor state name of the Prime Contractor and phone number** _____

PART C: Identification of Owner (and spouse if married), Partners, Corporate Officers, Members and/or Managing Members or Officials (if more space is needed, attach a separate sheet)

Name (Last, First, M.I.)	Title	% Owned	Phone No.	Enrolled TON Tribal Member? If yes, ID No.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

PART D: Other

- Has this company done any type of business with or on the Tohono O'odham Nation?
 No (go to question #4)
 Yes
- If yes to question #1, what type of Business and when? _____
 Is the business in arrears of any taxes under the transaction privilege tax ordinance?
 Yes
 No
- What type of business is this?
 Retail
 Contractor, is the business a prime contractor?
 Yes
 No
 Professional Service
 Grocery/Vending Machine
 Non-Professional Service
 Tobacco or Other
- If this is a prime contractor business, have you submitted a payment bond for the amount of estimated taxes?
 Yes
 No
 If no, please explain: _____

- 5) What types of good or services are you offering? _____
- 6) Was this business previously owned? Yes No
 What is the previous owner's name? _____
- 7) If you own more than one business will you file: Separate Reports Consolidated Reports
- 8) Type of accounting method to be used for reporting purposes: Cash Accrual

PART E: Physical Location of Records for Audit Purposes:

- 1) Name of person to contact for audits: _____
- 2) Street Address or Description to Physical Location: _____
 City _____ State _____ Zip _____
- 3) Phone Number: _____ Email Address: _____

PART F: Signatures (If you purchased the business, it is your responsibility to ensure that all taxes have been paid by the former owner(s). Under the law you may be liable for any unpaid transaction privilege taxes).

MUST BE SIGNED BY A SOLE PROPRIETOR (INDIVIDUAL), OR TWO PARTNERS, OR TWO CORPORATE OFFICERS, OR MEMBERS OF MANAGING PARTNERS.

Under penalty of perjury, I/we declare the information given on this document is true and correct, and that I/we will not violate the Transaction Privilege Taxes Ordinance of the Tohono O'odham Nation while engaging in business on the Tohono O'odham Nation. By signing I acknowledge and understand the Tax Ordinance and the tax process.

Signature: _____ Signature: _____
 Title: _____ Date: _____ Title: _____ Date: _____

PART G: Note

Each application must be accompanied with a \$5.00 fee, payable respectively to the Tohono O'odham Nation.

FOR OFFICE USE ONLY

Transaction Privilege Tax License

On the basis of the foregoing application and payment of the required fees, licenses are hereby issued for a period of five (5) years from the date of issue to the foregoing applicant or for the term of the project for prime contractors.

<p><u>TOHONO O'ODHAM NATION</u></p> <p>License Number: _____</p> <p>Date of Issue: _____</p> <p>By: _____</p> <p style="text-align: center;">TREASURER OF THE TOHONO O'ODHAM NATION</p>	<p>License Type</p> <p><input type="checkbox"/> Prime Contractor <input type="checkbox"/> Subcontractor</p> <p><input type="checkbox"/> Retail <input type="checkbox"/> Non-Prof. Service</p> <p><input type="checkbox"/> Professional Services <input type="checkbox"/> Tobacco or Other</p> <p><input type="checkbox"/> Grocery/Vending Mach.</p>
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Fee: _____ Date of Payment: _____

Information emailed

TOHONO O'ODHAM NATION OFFICE OF THE TREASURER

RE: Transaction Privilege Tax

TRANSACTION PRIVILEGE TAX:

The Tohono O'odham Nation provides governmental services for the benefit of the Nation and its members. The Nation's Tax Code allows the Nation to raise necessary monies to help the Nation meet its obligations for these services and to aid in defraying the necessary and ordinary expenses of the Nation. A Transaction Privilege Tax measured by the amount of volume of business transacted on the Tohono O'odham Nation was adopted.

Title 22-Taxation, Chapter 2-Transaction Privilege Tax, describes the purpose of the ordinance to regulate and license certain person(s) engaged in business on the Tohono O'odham Nation. The Ordinance No. 03-81, was enacted by Council on September 3, 1981, and was approved by the Papago Agency Acting Superintendent on September 10, 1981:

Pursuant to Section 7(A), of the Transaction Privilege Tax:

"...the tax levied by this ordinance shall be due and payable monthly on or before the first day of the second month next succeeding the month in which the tax accrues, and shall be delinquent five (5) days thereafter."

PROCESS:

For both Contracting and Retail sales on or delivered on the Nation, the 5% Transaction Privilege Tax is applicable. The vendor is responsible for the tax.

For Contracting only there is a 35% deduction from Gross Proceeds for which the remaining 65% is taxable at 5%. The Contracting Tax Report will demonstrate this procedure.

For Retail the entire sale is taxable at 5%. For details please check our TPT Code, Title 22, Chapter 2.

Once a contract or purchase is complete, the Nation, District, department, or agency will issue payment to the vendor for the project or purchase. The contractor or vendor is then responsible for promptly remitting the tax payment to the Tohono O'odham Nation on the proper tax form.

If there are any questions concerning this process or assistance with any calculations, please do not hesitate to call the Office of the Treasurer.

Tohono O'odham Nation
Office of the Treasurer
520-383-1800, Ext.2457

POST OFFICE BOX 837
SELLS, ARIZONA 85634
TELEPHONE: (520) 383-1800
FACSIMILE: (520) 383-3263

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.