



**TOHONO O'ODHAM NATION**  
**OFFICE OF THE TREASURER**  
**POST OFFICE BOX 837**  
**SELLS, ARIZONA 85634**

**Phone: (520) 383-1800**

**Fax: (520) 383-3263**

**TRANSACTION PRIVILEGE TAX**

The Tohono O'odham Nation provides governmental services for the benefit of the Nation and its members. Then Nation's Tax Code allows the Nation to raise necessary monies to help the Nation meet its obligations for the 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 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. "Ordinance No.03-81, was enacted by Papago 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 Ordinance:

*"...the taxes levied under 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."*

**TRANSACTION PRIVILEGE TAX LICENSE PROCESS**

The applicant may obtain an application for a Transaction Privilege Tax License (TPT License) from the Tohono O'odham Nation Office of the Treasurer or online at the Nation's website, [www.tonation-nsn.gov](http://www.tonation-nsn.gov). When completed and submitted, with a signed and date W-9, the applicant can make the \$5.00 application fee payment with a check, money order, or debit/credit card. Check or money order payments must be made payable to the Tohono O'odham Nation, Office of the Treasurer. Debit/credit card payments may be made at the Cashier's Office located in the Treasury Office. Once the application fee payment has been received, the approval process begins, which includes a review of the application for completeness along with supporting documents; a completed, signed and dated W-9, the applicant's record with the Nation; and any pending liabilities, such as taxes or fees.

The Office of the Treasurer processes the TPT License application. Once all the information is found to be acceptable and complete with required documents, it is recorded in a database, dated and issued a license number. The original application and TPT License is submitted to the Treasurer of the Nation for approval. The application is kept by the Office of the Treasurer and a copy, along with the approved TPT License, is mailed to the applicant.

A digital copy of the approved TPT License is forwarded to the Tribal Employment Rights Office (TERO) to insure that proper procedures are followed at the request of the contractor, vendor, entity, or TERO.

**TRANSACTION PRIVILEGE TAX PAYMENT PROCESS**

For both Contracting and Retailer sales on or delivered onto the Nation, the 5% Transaction Privilege Tax is applicable with the exception of Contracting and Sales with the Nation, its departments, or the Districts. The May 22, 2018 amendments to Title 22 – Taxation gives the Nation, its departments, and the Districts an exemption to the Nation's tax.

For Contracting Only, there is a 35% Deduction from the Gross Proceeds, the remaining 65% is taxable at the 5% rate. The Contractor is responsible for the remittance of the tax. Filing of the Contracting Tax Report will demonstrate the procedure and is due monthly.

For Retail Sales, the entire sale, minus freight charges, is taxable at 5%. The Vendor/Retailer is responsible for the remittance of the tax. Filing of the Retail Report Form will demonstrate the procedure and is due monthly.

Once a contract or purchase is complete, the Nation, its departments, Districts, or entities 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 needed with any calculations, please do not hesitate to call the Office of the Treasurer at (520) 383-1800 ext.2456 or for more details please check the Nation's TPT Ordinance, Title 22, Chapter 2 on the Tohono O'odham Legislative Council website – [www.tolc-nsn.org](http://www.tolc-nsn.org).

**\*PLEASE KEEP FOR YOUR RECORDS\***

**Revised 042023**

# 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 applicable box.

## II. TYPE OF OWNERSHIP

Check applicable box.

Anyone engaged in business activity on the Tohono O'odham Nation (Nation) 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 Arizona Contractor's license (AZ ROC) and Certificate of Insurance (COI).

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 or DBA (Doing Business As) name.

Enter the business EIN or SSN of owner. **MUST SUBMIT A COMPLETED W-9 FORM FOR VERIFICATION.**

Enter address where all correspondence is to be sent, home address, corporate headquarters, or accounting firm.

Description of Business.

Locations on the Nation:

- |                        |                       |
|------------------------|-----------------------|
| • Baboquivari District | • San Lucy District   |
| • Chukut Kuk District  | • San Xavier District |
| • Gu Achi District     | • Schuk Toak District |
| • Gu-Vo District       | • Sells District      |
| • Hickiwan District    | • Sif Oidak District  |
| • Pisinemo District    |                       |

### **PART B. PHYSICAL LOCATION OF BUSINESS**

Enter the street address for the primary location of the business. For additional business locations, attach an additional sheet.

#### **All Contractors –**

Enter Project Name and estimated Project Term.

Indicate if Project is Department, District, or Community funded.

Enter Funding Source Name.

**Prime Contractors** – Provide a list of Subcontractors on a separate sheet, Performance or Surety Bond for tax liability.

**Subcontractors** – Provide the name of the Prime/General Contractor and phone number.

### **PART C. IDENTIFICATION OF OWNER**

Enter the Legal Business Name, Name of Corporation as listed in its articles of incorporation, Individual & spouse, partners, corporate officers, members, or organization owning or controlling the business.

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

Enter as many owners, etc. as applicable. Attach a separate sheet if additional space is required.

### **PART D. OTHER**

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

- Contractor
- Subcontractor
- Retail
- Grocery or Vending Machine
- Non-Professional Service
- Tobacco or Other
- Professional Service

Indicate if payment bond or estimated tax payment have been submitted. If no, reason for not submitting.

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

Enter the name of the previous owner or business if you are acquired the existing business.

Indicate filing method used:

Separate or Consolidated

Indicate Accounting Reporting Method:

Cash or Accrual Basis

### **PART E. PHYSICAL LOCATION OF RECORDS FOR AUDIT PURPOSES (REQUIRED)**

Enter name of person to contact for audits.

Enter the Street or Physical Address, Phone No., & Email Address.

### **PART F. SIGNATURES**

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

### **PART G. NOTE**

Submit a check/money order payable to:

Tohono O'odham Nation  
Office of the Treasurer  
P.O. Box 837  
Sells, AZ 85634

Debit/Credit Card payments are acceptable and can be made at the Office of the Treasurer's Cashier Office.

**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 Tohono O'odham Nation, Office of the Treasurer, P.O. Box 837, Sells, Arizona 85634, Phone number: (520) 383-1800.

**REASON FOR APPLICATION (PLEASE CHECK ONE):**

Please use black or blue 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 \_\_\_\_\_  
☐ Incorporated: Partnership    ☐ Limited Liability Partnership (LLP)    Date of Inc.: \_\_\_\_\_

Date of Partnership/Joint Venture: \_\_\_\_\_ Other (please explain) \_\_\_\_\_

\_\_\_\_\_ ☐ Other - Please Explain \_\_\_\_\_

State of Arizona Contractors License No. \_\_\_\_\_ Date of Issue: \_\_\_\_\_

**PART A: Legally Recognized Name of Business and Mailing Address**

Name of Business: \_\_\_\_\_ Employer EIN or SS No. \_\_\_\_\_

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 All Contractors:**    \*For Prime Contractors, provide a List of Subcontractors for the Project to Treasurer's Office.\*

Project Name: \_\_\_\_\_ Estimated Project Term: \_\_\_\_\_

Is this project Nation, District, or Community Funded?    Yes    No

If yes, Enter name of Department, District, or Community: \_\_\_\_\_

If a Subcontractor, state name 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.)	Title	% Owned	Phone No.	Enrolled TON Tribal Member? If yes, ID No.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**PART D: Other**

1) Has this company done any type of business with or on the Tohono O'odham Nation?

☐ No (go to question #3)    ☐ Yes

2) 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

3) What type of business is this? ☐ Contractor, is the business a prime contractor?    Yes    No

☐ Retail    ☐ Grocery/Vending Machine    ☐ Non-Professional Service    ☐ Tobacco or Other    Professional Service

- 4) 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 Code \_\_\_\_\_
- 3) Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**PART F: Signatures**

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

**\* 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.**

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: \_\_\_\_\_  
 Title: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_ Date: \_\_\_\_\_

**PART G:**

**Note: Each application must be accompanied with a \$5.00 fee payable to the Tohono O'odham Nation, Office of the Treasurer.**

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

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional) Tohono O'odham Nation Office of the Treasurer P.O. Box 837 Sells, AZ 85634
	6 City, state, and ZIP code	
	7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

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.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*