

SAMPLE



PRIVILEGE (SALES) AND USE TAX RETURN

Mail and return remittance (if applicable) to
 City of Glendale
 P.O. Box 800
 Glendale, AZ 85311-0800

CITY LICENSE NO. 199999999	
PERIOD COVERED	
FROM 01/01/02	THROUGH 01/31/02
DELINQUENT IF NOT RECEIVED BY 02/28/02	
RECEIVED	

Citizens Business, inc.
 C/O Joe Q. Citizen
 9999 W Glendale Ave.
 Glendale, AZ 85301

INSTRUCTION AND DEDUCTION EXPLANATIONS

RETURN IS DUE ON THE 20TH OF THE MONTH FOLLOWING THE REPORTING PERIOD AND DELINQUENT IF NOT RECEIVED BY THE LAST WORKING DAY OF THE MONTH.

PENALTIES:

- File your return whether or not taxes are due.
- Failure to file - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed.
 - Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
 - Total Penalty - Total Penalties will not exceed 25%.

INTEREST:

Taxes paid after the delinquency date will be assessed interest at the rate of 1% per month until paid.
 The interest MAY NOT BE abated by the Tax Collector.

ALLOWABLE DEDUCTIONS BY BUSINESS ACTIVITY

Class	Activity	Allowable Deduction Codes	Class	Activity	Allowable Deduction Codes	Class	Activity	Allowable Deduction Codes
01	Transportation	52, 53, 64	02	Mining	52, 53, 64, 74	03	Jet Fuel	52, 54-56, 59, 63, 65
04	Utilities	52-54, 64, 65, (28)	05	Telecommunications	52-54, 64, 66, (28)	09	Publishing	52-56, 64, 65, 69, 74
10	Printing	52 - 55, 64, 65, 74	11	Restaurant & Bars	52, 53, 64, 65, 74	12	Amusement	52, 53, 64
13	Rental of Real Property	52 - 54, 64	14	Rental Personal Property	52-55, 58, 63-65, 73, 74	15	Contracting	52-54, 62, 64, 70, 71, (28)
25	Hotel/Motel	52, 53, 64	17	Retail Sales	52-56, 58-59, 63-65, 73, 74	18	Advertising	52, 53, 64, 69
			99	Use Tax	52-54, 58, 63, 65, 73, 74			

SPECIAL NOTICE

Place a check here and sign at the bottom if you have no taxes to file

THIS RETURN IS DUE ON THE 20TH OF THE MONTH

SCHEDULE A - DETAIL OF DEDUCTIONS

For Assistance, Call Customer Service (623) 930-3190 Fax (623) 930-2186:

Enter below the deductions and exclusions you used in computing your City Transaction Privilege (Sales) and Use Tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by the city ordinance may result in their disallowance. A separate detail of city's records and documentation must be maintained only when the income, deductions and exemptions are different from the state's. Please use the table above for allowable deductions.

Note: The line numbers listed at the top of these columns correspond with the line number for business activity on the front.

Business Description	Line	Bus. Class	Column 1	Column 2	Column 3	Column 4	Column 5	
			Gross	Deductions	= Net Taxable	x Tax Rate	= Tax Amount	
Retail	1	17	2,581.00	1,423.00	1,158.00	1.80%	20.84	
	2							
	3							
	4							
	5							
	6							
	7	TOTAL FROM ADDITIONAL PAGES						
	8	SUBTOTAL (Add Col. 5 Lines 1 Through 7)						20.84
	9	ENTER EXCESS CITY TAX COLLECTED					Plus (+)	
	10	GRAND TOTAL					Equals (=)	20.84
	11	PENALTY & INTEREST (see instructions)					Plus (+)	
	12	ENTER TOTAL LIABILITY					Equals (=)	20.84
	13	ENTER CREDIT BALANCE TO BE APPLIED					Minus (-)	
		TAX CREDIT: SPECULATIVE BUILDERS (for city tax already paid) AND UTILITY/TELECOMMUNICATIONS (License/Franchise Fee offsets)					Minus (-)	
	14	ENTER NET AMOUNT DUE					Equals (=)	
	15	ENTER TOTAL AMOUNT PAID						20.84

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joe Citizen	4/15/2002	
Taxpayer's Signature	Date	Paid Preparer's Signature
JOE CITIZEN	(623) 999-9999	
Print Name	Phone #	Print Paid Preparer's Name

() Check here if any changes in account status and complete the back of this form.

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID

Return original with remittance in envelope provided.
 Please make check payable to: CITY OF GLENDALE

(TPT-1) (Rev. 05-05)

Please see Instruction Sheet on Reverse Side

Enter Business Class preprinted on the front		17				
Ded. Code	Deduction Code Description	Line 1	Line 2	Line 3	Line 4	Line 5
52	Discounts Allowed (if included in gross)					
53	Refund and Returns (if included in gross)					
54	Sales for Resale or for lease, Leases for Re-lease	1,423.00				
55	Out of state Sales and Leases					
56	50% of Retail Sales to United States Government					
58	Sales and Leases of Medical Devices, Prosthetics and Prescription Drugs					
59	Retail Sales of Gasoline					
62	Out of City Construction contracting					
63	Retail Service Labor (when invoiced separately)					
64	Privilege (Sales) Tax Collected (if included in gross)					
65	Sales and Leases to Qualifying Health Care Facilities					
66	Interstate Telecommunications					
69	National Advertising					
70	Standard 35% Construction Contracting Deduction					
71	Subcontracting for Prime Contractors/Speculative Builders					
73	Sales and Leases of Income Producing Capital Equipment					
74	Freight out/Delivery charges (when invoiced separately)					
75	Explain:					
76	Explain:					
77	Explain:					
Total Deduction to Column 2		\$ 1,423.00	\$	\$	\$	\$

CHANGES IN STATUS

License Number:		Effective Date of Change:
My business name has changed to:		
My business location has moved to:		
My new location is rented. The landlord's name, mailing address and telephone number is:		Landlord's telephone No.
My Phone Numbers have changed:	New Business Phone Number:	New Mailing Phone Number:
Please change my mailing address to:		
Please send a new License Application for the following reason: <input type="checkbox"/> The ownership of my business has changed to: <input type="checkbox"/> I have another location in Glendale		
Please cancel my license for the reason noted at the right: Note: If the business has been sold, please provide us with the new owner's name, address, and telephone number. Your license must be returned to complete the cancellation process.		

CITY OF GLENDALE PRIVILEGE (SALES) AND USE TAX RETURN - INSTRUCTION SHEET

Privilege (Sales), Restaurant, and Transient Lodging Tax Requirements:

Any person or business in or conducting business within the City of Glendale must report gross receipts upon which Glendale's 1.8% Privilege Tax, 2.8% Restaurant and Bar Tax, 5% Telecommunication Tax and/or 4.8% Transient Lodging Tax is imposed. A tax report must be filed for all periods even if no tax is due.

Use Tax Requirements:

Every taxpayer using or storing tangible personal property without having originally paid a 1.8% Municipal Privilege Tax on the purchase is subject to Glendale's 1.8% Use Tax.

Due Date, Penalty, and Interest:

This tax report is due and payable on or before the 20th day of the month following the reporting period. Reports not received by the City by the last working day of the month will be assessed a 10% late payment penalty, 1% interest per month (or fraction thereof) and 5% late filing penalty per month (or fraction thereof) of the tax due. Combined penalties shall not exceed 25% of the tax due for this report period. Postmarks are not acceptable.

Instructions for completing the Privilege (Sales) and Use Tax Return:

The top box in the upper right hand corner of the form will contain specific details pertinent to individual taxpayers. Please do not write in this section.

Special Notice: This box will contain important messages for all taxpayers.

No Tax Due: Check the box if you have no taxes to file and sign at the bottom.

Business Description and Class Code: Your Primary Business Class Code is pre-printed. If incorrect, cross out and write in the correct Business Class Code. If you have more than one business activity, you may add the additional Business Class Code on the next available line. Business Class Codes and their descriptions are printed on the reverse side of the return form for your use.

Line 1 Column 1 Gross: Enter the Gross Receipts associated with each Business Class Code entered. Your primary Business Class Code is pre-printed. If incorrect, cross out and write the correct Business Class Code. If you have more than one business activity, you may add the additional Business Class Code on Lines 2 through 5.

Line 1 Column 2 Deductions: On the back of the return, complete Schedule A - Details of Deductions: **1)** on the appropriate column, enter the Business Class Code from Line 1; **2)** on each appropriate column, and opposite the appropriate deduction codes, enter the deduction amount (only if they are included in Gross Receipts). For Deduction Codes 75 - 79: Explain deduction(s) in the space provided; **3)** Add deduction amount(s) and enter total on Total Deduction line and enter Total on Column 2.

Line 1 Column 3 Net Taxable: Enter the difference between the Total Gross Receipts (Column 1) and Total Deductions (Column 2).

Line 1 Column 4 Tax Rate: For your primary classification, the tax rate will be pre-printed. If you have more than one business activity, write the appropriate tax rate - 2.8% Restaurant and Bar Tax, 4.8% Transient Lodging Tax, 5% Telecommunication Tax and all others at 1.8%.

Line 1 Column 5 Tax Amount: Multiply the Net Taxable by the pre-printed or entered Tax Rate.

Lines 2-5 Columns 2-5 If you have more than one business activity, you may add the additional Business Class Code on Lines 2 through 5 and follow the same instructions above for Columns 1 through 5.

Line 7 If there are additional pages, enter total on this line.

Line 8 Subtotal: Enter the total of Lines 1 through 7, Column 5.

Line 9 Excess Tax Collected: Enter any excess tax you have collected.

Line 10 Grand Total: Enter the total of Line 8 (Subtotal) and Line 9 (Excess Tax Collected (J)).

Line 11 Penalty & Interest: Calculate and enter any applicable penalty and interest per the instructions outlined above.

Line 12 Total Liability: Enter the total of Line 10 (Grand Total) and Line 11 (Penalty & Interest).

Line 13 Credit Balance to be Applied: Enter any verified credit due to you. **Enter any Tax Credits:** Available to Speculative builders (for city tax already paid) and Utility/Telecommunications (License/Franchise Fee offsets).

Line 14 Net Amount Due: Enter the sum of Line 14 (Total Liability) and Line 13 (Credit Balance to be Applied).

Line 15 Total Amount Paid: Enter the amount you are paying. Mail the Return and your payment to: City of Glendale, P.O. Box 800, Glendale, AZ 85311-0800. Retain a copy for your records.

Signature, Date, and Daytime Phone Number: To certify its accuracy and be considered properly filed, the return must be signed and dated. Please provide a daytime phone number.

Change of Status: If applicable, check the box & complete back of the return before mailing.