

# LICENSING AND TAXES FOR YOUR BUSINESS

## Licensing Offices

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*While every effort has been made to ensure the reliability of the information presented in this publication, the Arizona Department of Commerce cannot guarantee the accuracy of this information due to the fact that much of the information is created by external sources. Changes/updates brought to the attention of the Arizona Department of Commerce and verified will be corrected in future editions.*

### Top Success Factors To Succeed In Business

- Be innovative and dare to try new concepts.
- Be responsive, provide outstanding customer service and deliver on time.
- Continue to monitor the latest business trend.
- Be open-minded, listen, and accept change.
- Focus on your strengths and finding your niche market.
- My philosophy is persistence – I refuse to let the word “failure” get into my business world.

Choo Tay, Founder/CEO, media88, inc.



# State Regulatory Agencies

The following is a list of state agencies that may require licensing, certification or permits for business activities conducted in Arizona. Agencies are listed in alphabetical order.

If you are not sure which agency is the correct one for your profession or business activity, you may wish to search by professions and activities at <http://www.azdor.gov/609/licensingguide.htm#PROFESSION>.

Most links will take you directly to their home page; information on business activity requirements may be posted under terms such as: Licensing, Permits, Certifications, Applications and/or Forms.

## **Acupuncture Board of Examiners**

602-542-3095

<http://www.azacuboard.az.gov>

## **Accountancy, Board of**

602-364-0804

<http://www.azaccountancy.gov>

## **Agriculture, Department of**

602-542-4373

<http://www.azda.gov>

## **Appraisal, Board of**

602-542-1539

<http://www.appraisal.state.az.us>

## **Attorney General, Arizona**

Phoenix: 602-542-5025

Tucson: 520-628-6504

Statewide: 800-352-8431

<http://www.azag.gov>

## **Barbers, Board of**

602-542-4498

<http://www.boardofbarbers.az.gov>

## **Behavioral Health Examiners, Board of**

602-542-1882

<http://www.bbhe.state.az.us>

## **Boxing Commission**

602-364-1721

<http://www.azracing.gov>

(Click on "Boxing")

## **Chiropractic Examiners, Board of**

602-864-5088

<http://www.azchiroboard.us>

## **Contractors, Registrar of**

602-542-1525

Statewide: 877-692-9762

<http://www.azroc.gov>

## **Corporation Commission**

Phoenix: 602-542-3026

Statewide to Phoenix Office:

800-222-7000

Tucson: 520-628-6560

Statewide to Tucson Office:

800-535-0148

<http://www.azcc.gov>

## **Cosmetology, Board of**

480-784-4539 ext. 4

<http://www.azboc.gov>

## **Dental Examiners, Board of**

602-242-1492

<http://www.azdentalboard.org>

## **Economic Security, Department of**

Child Care: 602-542-4248

Unemployment Tax: 602-771-6602

<http://www.azdes.gov>

## **Education, Department of**

Phoenix: 602-542-4367

Tucson: 520-628-6326

Flagstaff: 928-679-8117

<http://www.ade.az.gov/certification>

## **Environmental Quality, Department of**

602-771-2300

Statewide: 800-234-5677

<http://www.azdeq.gov>

## **Financial Institutions, Department of**

602-255-4421

Toll Free: 800-544-0708

<http://www.azdfi.gov>

## **Fire, Building and Life Safety, Department of**

Maricopa County: 602-364-1003

Pima County: 520-628-6920

<http://www.dfbls.az.gov>

## **Funeral Directors and Embalmers, Board of**

602-542-3095, press 3

<http://www.funeralbd.state.az.us>

## **Game and Fish Department**

602-942-3000

<http://www.azgfd.gov>

## **Health Services, Department of**

Phoenix: 602-364-2536

Flagstaff: 928-774-2707

Tucson: 520-628-6965

<http://www.azdhs.gov>

## **Homeopathic Medical Examiners, Board of**

602-542-3095

<http://www.azhomeopathbd.az.gov>

## **Industrial Commission of Arizona**

Phoenix: 602-542-4515

Tucson: 520-628-5459

<http://www.ica.state.az.us>

## **Insurance, Department of**

Phoenix Area: 602-364-4457

Statewide: 877-660-0964

<http://www.id.state.az.us>

## **Land Department, State**

602-542-4621

<http://www.land.state.az.us>

## **Liquor License and Control, Department of**

Phoenix: 602-542-5141

Tucson: 520-628-6595

<http://www.azliquor.gov>

## **Lottery, Arizona**

480-921-4400, ext. 4439

<http://www.arizonalottery.com>

## STATE REGULATORY AGENCIES

**State Regulatory Agencies** *(listing continued)***Massage Therapy, Board of**

602-542-8604

<http://www.massageboard.az.gov>**Medical Board***Phoenix:* 480-551-2700*Statewide:* 877-255-2212<http://www.azmd.gov>**Medical Radiologic Technology****Board of Examiners**

602-255-4845

<http://www.azrra.gov>**Mine Inspector**

602-542-5971

<http://www.asmi.az.gov>**Naturopathic Physicians****Medical Board**

602-542-8242

<http://www.aznd.gov>**Nursing, Board of**

602-889-5150

<http://www.azbn.gov>**Nursing Care Institution  
Administrators and Assisted****Living Facility Managers,****Board of Examiners of**

602-364-2273

<http://www.nciabd.state.az.us>**Oil and Gas Conservation****Commission, Arizona**

520-770-3500

<http://www.azogcc.az.gov>**Opticians, Board of Dispensing**

602-542-3095

<http://www.do.az.gov>**Optometry, Board of**

602-542-3095

<http://www.optometry.az.gov>**Osteopathic Examiners in Medicine  
and Surgery, Board of**

480-657-7703

<http://www.azdo.gov>**Pest Management, Office of**

602-255-3664

*Statewide:* 800-223-0618<http://www.sb.state.az.us>**Pharmacy, Board of***Phoenix:* 602-771-2727*Statewide:* 866-915-7762<http://www.azpharmacy.gov>**Physical Therapy, Board of**

602-274-0236

<http://www.ptboard.state.az.us>**Physician Assistants,****Regulatory Board of***Phoenix:* 480-551-2700*Statewide:* 877-255-2212<http://www.azpa.gov>**Podiatry Examiners, Board of**

602-542-3095

<http://www.podiatry.state.az.us>**Private Postsecondary Education,****Board of**

602-542-5709

<http://azppse.state.az.us>**Psychologist Examiners, Board of**

602-542-8162

<http://www.psychboard.az.gov>**Public Safety, Department of**

602-223-2361

<http://www.azdps.gov>**Racing, Department of**

602-364-1700

<http://www.azracing.gov>**Radiation Regulatory Agency**

602-255-4845

<http://www.azrra.gov>**Real Estate, Department of***Phoenix Office:* 602-771-7700*Tucson Office:* 520-628-6940<http://www.azre.gov>**Respiratory Care Examiners,  
Board of**

602-542-5995

<http://www.rb.state.az.us>**Revenue, Department of***Phoenix:* 602-255-2060*Statewide:* 800-843-7196<http://www.azdor.gov>**Secretary of State***Phoenix:* 602-542-6187*Tucson:* 520-628-6583<http://www.azsos.gov>**State Parks**

602-542-4174

<http://www.azstateparks.com>**Supreme Court, Arizona**

602-452-3300

<http://www.supreme.state.az.us>**Technical Registration, Board of**

602-364-4930

<http://www.azbtr.gov>**Transportation, Department of**

602-712-7355

<http://www.azdot.gov>**Veterinary Medical Examining Board**

602-364-1738

<http://www.vetbd.state.az.us>**Water Resources, Department of**

602-771-8500

<http://www.azwater.gov/dwr>**Weights and Measures,  
Department of***Phoenix:* 602-771-4920*Statewide:* 800-277-6675<http://www.azdwm.gov>

# Taxes

One of the responsibilities of starting or operating a business is determining the type of taxes your business should pay.

## Federal Income Tax

Every business must file an annual return with the Internal Revenue Service (IRS). Separate forms or schedules apply, depending on the type of business. The IRS has excellent, easy-to-read publications to help you understand the tax system.

Questions about federal tax rules should be directed to the Internal Revenue Services (IRS) at 800-829-1040.

## Federal Employment Taxes

For more information, review the “Hiring Employees and Contract Labor” section of this resource guide.

## Federal Excise Taxes

These taxes are collected from manufacturers and sellers of certain products. Several common taxes include: environmental taxes on crude, petroleum products and certain chemicals; taxes on telephone communications and air transportation; fuel taxes on gasoline, diesel and gasohol; and taxes on certain luxury items, alcohol, tobacco and guns. The IRS will provide a complete list on excise taxes and specific information and literature.

The **IRS Small Business and Self-Employed Tax Center** at <http://www.irs.gov/businesses/small/index.html> offers a broad range of resources across federal and state agencies, as well as industry/profession specific information for self-employed entrepreneurs, employers and businesses.

For telephone assistance for businesses, call 800-829-4933.

## Arizona Transaction Privilege Tax License

(Sometimes referred to as: TPT, Sales, Wholesale or Resale License)

## Selling Products

If you sell tangible products, you must be licensed with the Arizona Department of Revenue (DOR) and are responsible for the transaction privilege tax under the retail classification.

## Services

Arizona does tax certain “service” businesses such as amusements, contracting activities, real property rentals, street and sidewalk vendors, some transportation activities, etc.

*To review tax publications regarding activities subject to the transaction privilege tax, visit the Arizona Department of Revenue website at <http://www.aztaxes.gov>, and click on “View/Print brochures.”*

### IRS Online Learning and Educational Products

- Small Business Resource Guide
- Tax Calendar for Small Businesses and Self-Employed
- Small Business Video and Audio Presentations

To view these products and more, visit IRS website at <http://www.irs.gov> under Businesses menu, click “Small Business/Self-Employed.”



## TAXES

### Arizona Joint Tax Application

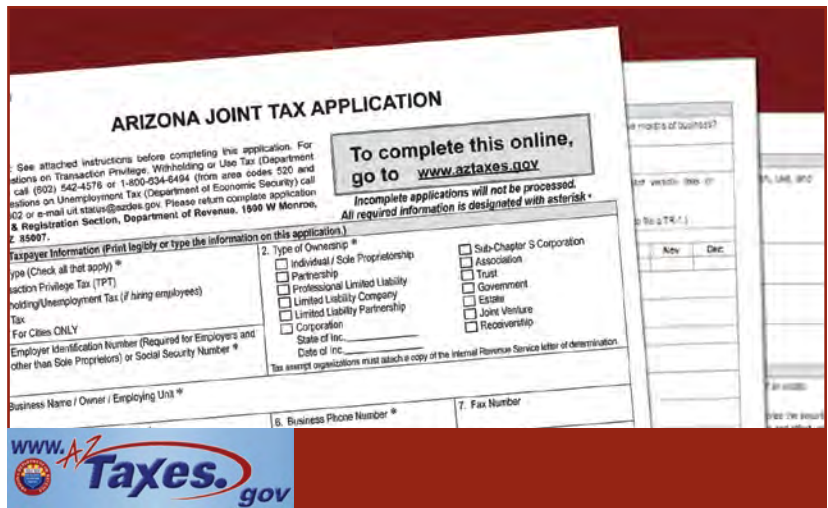
The Arizona Joint Tax Application is used to apply for:

- » Transaction Privilege Tax (TPT)
- » Withholding/Unemployment Tax
- » Use Tax
- » TPT for Cities

The application is called “Joint” because it is used by both the Arizona Department of Revenue and Arizona Department of Economic Security.

DOR also issues City Transaction Privilege Tax licenses for cities that have entered into a joint collection program with the state. The fees vary from city to city, and a listing of participating municipalities is provided on the application.

Apply online at <http://www.aztaxes.gov> or download the form from DOR’s website at <http://www.azdor.gov> and mail in or take in person to one of DOR’s locations. Fee is \$12.00 plus applicable city fee(s).



**T**axpayers can use the Arizona Department of Revenue’s website at <http://www.aztaxes.gov> to get a license as well as file and pay withholding taxes, TPT tax, corporate extensions and corporate estimated tax payments.

There is one caveat; a contractor cannot get a license on this site because they need to satisfy the issue of a bond. Review the publication #539, Taxpayer Bonds for contractor requirements at <http://www.azdor.gov/brochure/539.pdf>.

#### When to use the Arizona Joint Application form:

- » License New Business: A new business with no previous owners.
- » Change Ownership: If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (example: from sole proprietorship to corporation, etc.)

*Taxpayers who want to make changes to their TPT, Withholding or Use tax license must complete the license update form. It is called the Transaction Privilege/Use/Withholding Tax License Update form.*

**Note:** You will be required to include your North American Industry Classification System (NAICS) codes on your TPT application. NAICS was developed jointly by the U.S., Canada, and Mexico to provide new comparability in statistics about business activity across North America. To look up your NAICS codes, visit the Arizona Department of Revenue website at <http://www.aztaxes.gov/PDF/NAICS.pdf> and click on “Business Tax Description Codes.”

#### Arizona Department of Revenue

For TPT, use tax or withholding tax, call

**Phoenix:** 602-255-2060

**Toll free:** 800-843-7196

**Website:** <http://www.azdor.gov>

#### Locations:

1600 W. Monroe  
Phoenix, AZ 85007-2650

275 E. Germann Road  
Building 2, Suite 180  
Gilbert, AZ 85296

400 W. Congress  
Tucson, AZ 85701

#### Mail to:

Arizona Department of Revenue  
ATTN: Taxpayer Information & Assistance  
P.O. Box 29086  
Phoenix, AZ 85038-9086

Review the publication #622, Business Basics, A Guide to Taxes for Arizona Businesses at <http://www.azdor.gov/brochure/622.pdf>.

#### Tax Rate Tables

Visit Arizona Department of Revenue’s website <http://www.azdor.gov> for state/county privilege tax rates, including the city privilege tax rates and city codes for program cities collected by the State.

In addition, you will find the list of non-program cities; these cities collect their own taxes. The transaction privilege tax for these cities must be reported directly to the applicable city.

**Use Tax License**

Who needs to pay Use Tax:

- » Any person that uses, stores or consumes any tangible, personal property upon which Arizona Transaction Privilege Tax has not been collected by a retailer must pay use tax.
- » An out-of-state retailer or utility business making sales of tangible personal property to Arizona purchaser must register with the Arizona Department of Revenue for the collection of the use tax.
- » An Arizona purchaser is liable for use tax on goods purchased from an out-of-state vendor that did not collect the use tax.
- » Arizona purchasers are liable for use tax if they purchase goods using a resale certificate, and the goods are subsequently used, stored or consumed in Arizona contrary to the purpose stated on the certificate.
- » The use tax also applies to purchases on which another state's sales tax or other excise tax was imposed if the rate of that tax is less than the Arizona use tax rate.

If you currently have a Transaction Privilege Tax License, you do not need a separate state license for use tax. You can report any use tax due using your Transaction Privilege or Use Tax License number. Businesses are required to remit use tax payments as transactions occur. In addition, check with your city/town directly regarding possible city use tax liability.

**Wholesale Tobacco Dealer's License and Liquor Wholesalers, Microbreweries, Farm Wineries and Cider Products**

Contact the Arizona Department of Revenue, Luxury Tax Section at 602-716-7808 to obtain the necessary tax forms to report and pay taxes.

**Withholding and Unemployment Tax**

For more information on Withholding and Unemployment Tax, review the "Hiring Employees and Contract Labor" section of this resource guide.

**Corporate Income Tax**

Every corporation doing business in Arizona is required to file a corporate income tax return.

Corporations may make an irrevocable election to file a consolidated return with Arizona for the same affiliated group that files a federal consolidated return.

If the corporation does not elect to file a consolidated return, it may file as part of a unitary group if operationally integrated with other corporations with a common ownership of 50 percent or more, or it may file as a separate corporation depending on the facts and circumstances.

Corporate income tax returns and final payments are due on the 15th day of April following the close of the calendar year. If the company's return is filed on the basis of its fiscal year, the return will be due on the 15th day of the fourth month following the close of the fiscal year.

Corporations that expect to owe \$1,000 in Arizona income taxes are required to make estimated income tax payments at the same time they make their federal estimated tax payments.

For more information, visit the Arizona Department of Revenue website at <http://www.azdor.gov>. Their telephone number is 602-255-3381 or toll free 800-352-4090.

**Property Tax**

In Arizona, both real and personal property are subject to taxation. Taxes are classified as either primary or secondary.

- » Primary taxes are used to meet most operating expenses of local jurisdictions.
- » Secondary taxes are used to meet special obligations, such as payments of bonds and special district levies, as well as voter-approved overrides.

Commercial and industrial properties are "locally assessed" and the full cash value of these properties is set by the County Assessor.

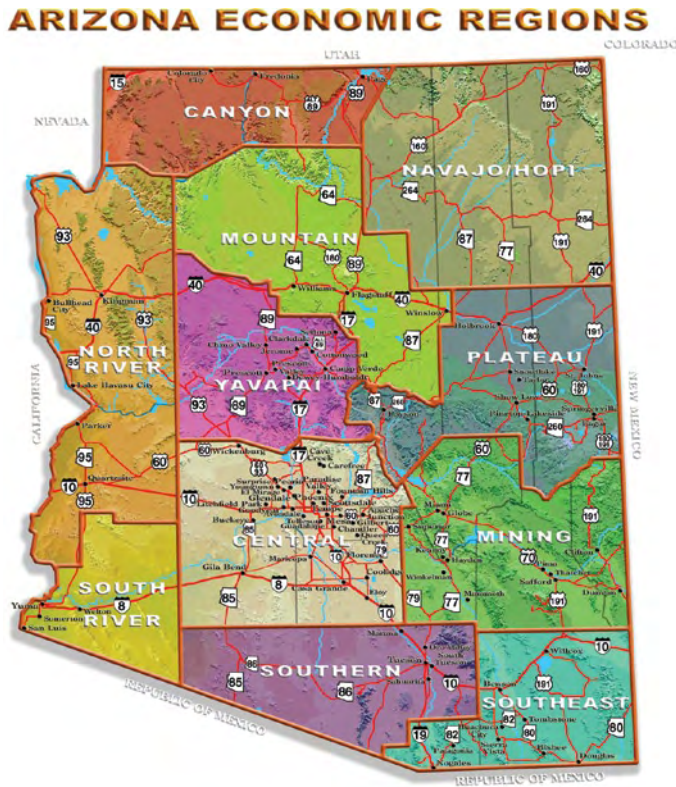
Total property tax liability is calculated by adding primary and secondary taxes for all jurisdictions in which the property is located.

Real and personal property tax payments are collected by the County Treasurer.

Most businesses will be liable for taxes on both personal and real property. A certified public accountant can be a great resource to the small businessperson.

Taxes affect your cash flow significantly and thus to control your business finances, tax planning is very important.

LICENSING OFFICES



# Arizona Community Profiles

## State Economic Profile

Arizona is one of the fastest-growing, most dynamic economies in the nation. Both Fortune 500 and start-up technology companies call Arizona home, reaping the advantages of a competitive business climate and tax structure; a skilled, knowledge-based workforce; and work-class innovation, cultural and scenic resources.

The Arizona Department of Commerce provides updated community profiles for each of Arizona's 90 incorporated cities and towns. Further, additional indicators will be available for each of Arizona's 15 counties, the state of Arizona and the United States.

These indicators will include:

- » Employment numbers
- » Macroeconomic indicators
- » Population
- » Education
- » Housing and real estate figures

To help you make community and county comparisons, visit the Arizona Department of Commerce's website at <http://www.azcommerce.com/research>.

## State and County Economic Base Studies

These economic base studies cover the state of Arizona and its 15 counties. The purpose is to identify the State and county leading economic activities - export activities that are significantly larger in those regions than in the nation. When the economic forces that mold a regional economy are understood, better strategic decisions for the region's economic future can be made.

To review this study, visit the Arizona Department of Commerce website at <http://www.azcommerce.com/research>.

# Licensing Offices

In addition to the state's requirements, each county/city/town in which you do business may have license, permit and/or tax requirements.

If your business is (or will be) located in an unincorporated region of the county, contact the Planning and Zoning and/or Development Services Department of the county in which you will be doing business.

Counties are listed in alphabetical order.

**Apache County**  
928-337-7527  
<http://www.co.apache.az.us>

**Mohave County**  
928-757-0903  
<http://www.co.mohave.az.us>

**Cochise County**  
520-432-9240  
<http://www.cochise.az.gov>

**Navajo County**  
Heber: 928-535-5566  
Holbrook: 928-524-4100  
Show Low: 928-532-6040  
<http://www.navajocountyaz.gov>

**Coconino County**  
928-679-8850  
<http://www.coconino.az.gov>

**Gila County**  
928-474-9276  
<http://www.co.gila.az.us>

**Pima County**  
520-740-6800  
<http://www.pima.gov>

**Graham County**  
928-428-0410  
<http://www.graham.az.gov>

**Pinal County**  
520-866-6442  
<http://www.pinalcountyaz.gov>

**Greenlee County**  
928-865-4762  
<http://www.co.greenlee.az.us>

**Santa Cruz County**  
520-375-7930  
<http://www.co.santa-cruz.az.us>

**La Paz County**  
928-669-6138  
<http://www.co.la-paz.az.us>

**Yavapai County**  
928-771-3214  
<http://www.co.yavapai.az.us>

**Maricopa County**  
602-506-3301  
<http://www.maricopa.gov>

**Yuma County**  
928-329-2290  
<http://www.co.yuma.az.us>

Contact the city/town in which your business is (or will be) located for their restrictions and/or requirements that affect your business. Most links will take you directly to their home page; information on business activity requirements may be posted under terms such as: Licensing, Permits, Certifications, Applications and/or Forms.

**Cities/Towns are listed in alphabetical order.**

**Apache Junction, City of**  
480-982-8002  
<http://www.ajcity.net>

**Avondale, City of**  
623-333-2001  
<http://www.ci.avondale.az.us>

**Benson, City of**  
520-586-2245  
<http://www.cityofbenson.com>

**Bisbee, City of**  
520-432-6000  
<http://www.cityofbisbee.com>

**Buckeye, Town of**  
623-349-6200  
<http://www.buckeyeaz.gov>

**Bullhead, City of**  
928-763-9400, ext. 285  
<http://www.bullheadcity.com>

**Camp Verde, Town of**  
928-567-6631  
<http://www.cvaz.org>

**Carefree, Town of**  
480-488-1471  
<http://www.carefree.org>

**Casa Grande, City of**  
520-421-8600  
<http://www.casagrandeaz.gov>

**Cave Creek, Town of**  
480-488-1400  
<http://www.cavecreek.org>

**Chandler, City of**  
480-782-2280  
<http://www.chandleraz.org>

**Chino Valley, Town of**  
928-636-2646  
<http://www.ci.chino-valley.az.us>

**Clarkdale, Town of**  
928-649-3538  
<http://www.clarkdale.az.us>

**Clifton, Town of**  
928-865-4146

**Colorado City, Town of**  
928-875-2646

**Coolidge, City of**  
520-723-5361  
<http://www.coolidgeaz.com>

**Cottonwood, City of**  
928-634-5526  
<http://www.ci.cottonwood.az.us>

**Dewey-Humboldt, Town of**  
928-632-7362  
<http://www.dewey-humboldt.net>

**Douglas, City of**  
520-364-7501  
<http://www.douglasaz.gov>

**Duncan, Town of**  
928-359-2791

**Eagar, Town of**  
928-333-4128  
<http://www.eagar.com>

**El Mirage, City of**  
623-876-2954  
<http://www.cityofelmirage.org>

**Eloy, City of**  
520-466-9201  
<http://www.elayaz.org>

**Flagstaff, City of**  
928-779-7614  
<http://www.flagstaff.az.gov>

**Florence, Town of**  
520-868-7500  
<http://www.town.florence.az.us>

**Fountain Hills, Town of**  
480-816-5100  
<http://www.fh.az.gov>

**Fredonia, Town of**  
928-643-7241

**Gila Bend, Town of**  
928-683-2255  
<http://www.gilabendaz.org>

**Gilbert, Town of**  
480-503-6871  
<http://www.ci.gilbert.az.us>

**Glendale, City of**  
623-930-3190  
<http://www.glendaleaz.com>

**Globe, City of**  
928-425-7146

**Goodyear, City of**  
623-882-7874  
<http://www.goodyearaz.gov>

**Guadalupe, Town of**  
480-505-5367

**Hayden, Town of**  
520-356-7801

**Holbrook, City of**  
928-524-6225  
<http://www.ci.holbrook.az.us>

**Huachuca City, Town of**  
520-456-1354

**Jerome, Town of**  
928-634-7943

**Kearny, Town of**  
520-363-5547  
<http://www.townofkearny.com>

**Kingman, City of**  
928-753-5561  
<http://www.ci.kingman.az.us>

**Lake Havasu City, City of**  
928-453-4153  
<http://www.lhcaz.gov>

**Litchfield Park, City of**  
623-935-4364  
<http://www.litchfield-park.org>

**Mammoth, Town of**  
520-487-2331  
<http://www.townofmammoth.com>

**Marana, Town of**  
520-382-1999  
<http://www.marana.com>

**Maricopa, City of**  
520-568-9098  
<http://www.maricopa-az.gov>

If your business is located in one city and you do business in another, you may be subject to that city's/town's regulations. In addition, if your business activity is sales taxable, taxation collections may need to be paid directly to the city/town in which you are doing business.

LICENSING OFFICES

**Cities/Towns** *(listing continued)*

**Mesa, City of**  
480-644-2316  
<http://www.mesaaz.gov>

**Miami, Town of**  
928-473-4403

**Nogales, City of**  
520-287-6571, ext. 5653  
<http://www.cityofnogales.net>

**Oro Valley, Town of**  
520-229-4700  
<http://www.ci.oro-valley.az.us>

**Page, City of**  
928-645-8861  
<http://www.cityofpage.org>

**Paradise Valley, Town of**  
480-948-7411  
<http://www.ci.paradise-valley.az.us>

**Parker, Town of**  
928-669-9265  
<http://www.ci.parker.az.us>

**Patagonia, Town of**  
520-394-2229

**Payson, Town of**  
928-474-5242  
<http://www.ci.payson.az.us>

**Peoria, City of**  
623-773-7160  
<http://www.peoriaaz.gov>

**Phoenix, City of**  
602-262-6785, Press 4  
<http://www.phoenix.gov>

**Pima, Town of**  
928-485-2611

**Pinetop-Lakeside, Town of**  
928-368-8883  
<http://www.ci.pinetop-lakeside.az.us>

**Prescott, City of**  
928-777-1100  
<http://www.cityofprescott.net>

**Prescott Valley, Town of**  
928-759-3135  
<http://www.pvaz.net>

**Quartzsite, Town of**  
928-927-4333  
<http://www.ci.quartzsite.az.us>

**Queen Creek, Town of**  
480-987-9887  
<http://www.queen creek.org>

**Safford, City of**  
928-432-4000  
<http://www.cityofsafford.us>

**Sahuarita, Town of**  
520-822-8801  
<http://www.ci.sahuarita.az.us>

**St. Johns, City of**  
928-337-4517

**San Luis, City of**  
928-341-8565  
<http://www.cityofsanluis.org>

**Scottsdale, City of**  
480-312-2400  
<http://www.scottsdaleaz.gov>

**Sedona, City of**  
928-282-3113  
<http://www.sedonaaz.gov>

**Show Low, City of**  
928-532-4000  
<http://www.showlowaz.gov>

**Sierra Vista, City of**  
520-458-3315  
<http://www.ci.sierra-vista.az.us>

**Snowflake, Town of**  
928-536-7103, ext. 254  
<http://www.ci.snowflake.az.us>

**Somerton, City of**  
928-627-8866  
<http://www.cityofsomerton.com>

**South Tucson, City of**  
520-792-2424  
<http://www.southtucson.org>

**Springerville, Town of**  
928-333-2656  
<http://www.springerville.com>

**Star Valley, Town of**  
928-472-7752  
<http://ci.star-valley.az.us>

**Superior, Town of**  
520-689-5752  
<http://www.superior-arizona.com>

**Surprise, City of**  
623-222-1833  
<http://www.surpriseaz.com>

**Taylor, Town of**  
928-536-7366  
<http://www.tayloraz.org>

**Tempe, City of**  
480-350-2955  
<http://www.tempe.gov>

**Thatcher, Town of**  
928-428-2290  
<http://www.thatcheraz.com>

**Tolleson, City of**  
623-936-7111  
<http://www.tollesonaz.org>

**Tombstone, City of**  
520-457-2202  
<http://www.cityoftombstone.com>

**Tucson, City of**  
520-791-4566  
<http://www.tucsonaz.gov>

**Wellton, Town of**  
928-785-3348  
<http://www.town.wellton.az.us>

**Wickenburg, Town of**  
928-684-5451  
<http://www.ci.wickenburg.az.us>

**Willcox, City of**  
520-384-4271  
<http://www.cityofwillcox.org>

**Williams, City of**  
928-635-4451  
<http://www.williamsarizona.gov>

**Winkelman, Town of**  
520-356-7854

**Winslow, City of**  
928-289-5533  
<http://www.ci.winslow.az.us>

**Youngtown, Town of**  
623-933-8286  
<http://www.youngtownaz.org>

**Yuma, City of**  
928-373-5074  
<http://www.ci.yuma.az.us>

# HIRING EMPLOYEES AND CONTRACT LABOR

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- » Apprenticeship Program
- » Arizona Workforce Connection One-Stop Centers

*While every effort has been made to ensure the reliability of the information presented in this publication, the Arizona Department of Commerce cannot guarantee the accuracy of this information due to the fact that much of the information is created by external sources. Changes/updates brought to the attention of the Arizona Department of Commerce and verified will be corrected in future editions.*



### Top Success Factors To Succeed In Business

- Be persistent and only take “no” for an answer after you have asked for the business roughly 100 times.
- Focus on what you do best and only grow and expand within the parameters of what you do best.
- Never, ever take your customers for granted. They are the lifeblood of your business.
- Treat your employees with respect and allow them to share in your success. You will be rewarded with loyal employees who are willing to go the extra mile.
- The three most important things are cash flow, cash flow, and cash flow.

**Steve Macias**, President, Pivot Manufacturing



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