



Federal Taxes

An Employer Identification Number (EIN), which may known as a Federal Tax Identification Number (TIN), is used to identify your business. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may [apply online](#) at <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>. If you do not want to apply on-line you will need to complete IRS form SS-4. It is available at www.irs.gov or at any IRS office. Allow plenty of time to receive your EIN. If you are applying by mail, it may take 4-5 weeks before you receive your number. The lead time is less if you apply electronically.

You will use your EIN for filing federal employer withholding, federal income taxes and reporting to social security administration. If you meet certain criteria, your business will be required to remit tax payments electronically.

Arizona Taxes

For a new business you can apply at <https://www.aztaxes.gov> for your tax licenses. Unless you are a sole proprietor and are going to be using your social security number as your taxpayer ID number, you will need to have applied for and received a tax payer ID number (TIN) from the IRS. At the DOR website you can apply for a Transaction Privilege Tax (TPT) license (sometimes referred to as your sales tax license), Use Tax license, employer withholding (generally, state taxes) and unemployment insurance. You can apply jointly for these licenses. Department of Revenue will govern the taxes and Arizona Department of Economic Security is responsible for unemployment.

If you meet certain criteria, your business will be required to pay your taxes electronically through the **Electronic Federal Tax Payment System, "EFTPS"**. For more information about the program and steps that you must take to make payments electronically, see www.eftps.gov/