

SHOW MANAGEMENT CO., LLC
State of Arizona – Department of Revenue

Special Events License

All exhibitors are required to be licensed by the State of Arizona and pay an annual **\$12.00 license fee** and an annual **\$20.00 City of Tucson Tax License fee**.

If you do not have a current license issued by the Arizona Department of Revenue, you are required to complete a **Special Event Licensing Form (JT-1)**. Follow the link below to download the form or fill it out online:

<https://azdor.gov/forms/tpt-forms/joint-tax-application-tpt-license>

If you are a **returning exhibitor** you should be able to reinstate your license with the Department of Revenue by phone 602-716-6181 or email licensecompliance@azdor.gov

At the end of every show, a pre-printed tax return form will be mailed to you to complete. EVERY exhibitor is required to complete a tax return form after the show. Whether you sell only wholesale or wholesale and retail, ALL SALES are supposed to be reported. The tax return form has instructions to assist you in differentiating between the two types. If you make a retail sale, that is a sale in which the buyer does not have a resale license, you are expected to collect the appropriate sales tax and remit it to the Arizona Department of Revenue with your tax return. (Please see next paragraph) Failure to complete and return the tax return form can result in license cancellation.

Upon completion of the tax return report, return it to the Department of Revenue with a brief note either attached to the form, or simply written across the body of the form “**Suspend license until 2027**”. This will prevent you receiving additional tax return forms throughout the year.

Arizona Resale Certificate

It is the responsibility of the exhibitor to obtain the appropriate tax license information for reporting purposes. If the information is unavailable, a buyer may complete an Arizona Resale Certificate for your records. You should retain this information. A copy of the Arizona Resale Certificate may be obtained at the following link:

<https://azdor.gov/forms/tpt-forms/arizona-resale-certificate>

We suggest that you make sufficient copies of this form for use at the show.