



## Claim of Exemption for Affiliated Party Leases Under MCTC Sec. 445(s)

**Taxpayer Name:** \_\_\_\_\_

**License Number:** \_\_\_\_\_

The undersigned hereby claims an exemption from City of Scottsdale transaction privilege tax under Model City Tax Code Sec. 445(s) for the gross proceeds of rents of commercial real estate between the following affiliated parties:

Lessor Name \_\_\_\_\_

Lessee Name \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Type of Entity \_\_\_\_\_

Type of Entity \_\_\_\_\_

Basis for exemption:

\_\_\_\_\_ Lessor owns 80% or more of lessee (attach documentation)

\_\_\_\_\_ Lessee owns 80% or more of lessor (attach documentation)

\_\_\_\_\_ A third party owns 80% or more of both lessor and lessee:

Name of third party: \_\_\_\_\_

Address: \_\_\_\_\_

Ownership interest in lessor (attach documentation): \_\_\_\_\_

Ownership interest in lessee (attach documentation): \_\_\_\_\_

Under penalties of perjury, I declare that the above information (including supporting documentation) to the best of my knowledge and belief is true, correct and complete.

\_\_\_\_\_  
Officer/Owner Signature

Corporate

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Phone Number & e-mail address

Return Form & Supporting Documentation To:  
City of Scottsdale – Business Regulations  
7447 E. Indian School Rd. Ste. 230, Scottsdale AZ 85251  
businessregulation@scottsdaleaz.gov