

**GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) RETURN FORM  
FOR CALENDAR YEAR / TAX YEAR 20\_\_\_\_\_**

Pursuant to A.R.S. § 42-6201 through 42-6210

<b>For County Treasurer's Use Only.</b>	Date Received: _____	Penalty Due: Yes	No
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Prime Lessee (tenant) must complete Items 1 - 12:

1. **Government Lessor** (the property owner):  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_
  
  2. **Prime Lessee** (the tenant):  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
  
Prime Lessee's Contact Person (if different):  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Telephone: \_\_\_\_\_
  
  3. **Subject Government Property Improvement:**  
Property's Name (if applicable): \_\_\_\_\_  
Property's Street Address: \_\_\_\_\_
  
  4. The date of issuance of the original Certificate of Occupancy for the leased improvement is: \_\_\_\_\_
  
  5. Lease Origination Date: \_\_\_\_\_ Lease Termination Date: \_\_\_\_\_
  
  6. Has the lease been **amended** since the last return was filed? Yes No  
**If yes**, attach a separate statement detailing the amendment(s) or attach a copy of the amended lease.
  
  - 7(a). Is there a **predominate use** of the government property improvement subject to your lease? Yes No  
**If yes**, enter the appropriate category of use from Columns 5 through 13 of applicable Tax Rate Chart here: \_\_\_\_\_ the gross building space or total square footage: \_\_\_\_\_ and the number of parking spaces included in the lease (if applicable) \_\_\_\_\_.
  
  - 7(b). **If** the improvement subject to your lease is a Parking Garage or Deck only, state the total number of parking spaces: \_\_\_\_\_.
  
  8. **If** a predominant use cannot be identified, list **all** of the uses subject to your lease and the square footage devoted to each use: Refer to use categories (Columns 5 through 13) of the applicable Tax Rate Chart.  
Use 1 \_\_\_\_\_ square footage \_\_\_\_\_ number of parking spaces \_\_\_\_\_.  
Use 2 \_\_\_\_\_ square footage \_\_\_\_\_ number of parking spaces \_\_\_\_\_.  
(If additional space is needed, attach a separate page.)
  
  9. Is this an **initial** return (i.e., is this the first time that a return has been filed)? Yes No  
If yes, and if a "certified statement" of gross building space (or total square footage and / or the total number of parking spaces, as applicable) has been obtained, submit a copy of that certified statement with the return form.
  
  10. Is the prime lessee claiming that the use of the leased property is **exempt** from the excise tax pursuant to A.R.S. § 42-6208, as indicated by one of the paragraphs numbered 1 through 15? Yes No  
**If yes**, indicate the applicable paragraph number here: \_\_\_\_\_.
  
  11. Is the prime lessee currently subject to an **abatement** of the Excise Tax? Yes No  
**If yes**, abatement approved on: \_\_\_\_\_ and abatement terminates on: \_\_\_\_\_.
- By signing this form below, the Prime Lessee certifies, under penalty of perjury, that **(a)** the "gross building space," or the total square footage, and / or the total number of parking spaces, as applicable, has not changed from the previous year's reported figures, and **(b)** that if the lease is subject to abatement, all elements necessary to qualify for the excise tax abatement are satisfied for the current calendar / Tax Year.

_____ Signature	_____ Date
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12. Excise tax amount calculated = \$ \_\_\_\_\_. Tax was calculated using Worksheet: A B

Attach a copy of the completed Worksheet to this Return and submit copies to both the County Treasurer and the Government Lessor. The Prime Lessee should retain a copy of the Return form and the Worksheet utilized (and any other attachments) for their records. The tax is due and payable to the County Treasurer on or before December 1 of each calendar year.