

## Invoicing Guidelines for Vendors

To expedite the processing of statements/invoices from vendors and to ensure prompt payment, Accounts Payable is asking all vendors, when billing the City, to comply with the following guidelines:

1. Mail invoices and statements directly to the appropriate responsibility center (RC) and/or division at the PO Box listed below. **Do not combine** RC's on one invoice or statement. The RC name must appear in the address.

EXAMPLE:       City of Mesa  
                    **Department Name – RC Number**  
                    PO Box 1466  
                    Mesa, AZ 85211-1466

2. All invoices must designate the RC name and number. When receiving an order from an authorized City employee, ask for the RC name and number. When delivering an order, the City employee receiving the goods/services must sign and record their employee number.
3. Invoices pertaining to a purchase order (PO) must list the PO number and the RC name and number. City PO's are six-digit numbers.
4. Issue statements by the RC name and number. For example, if a vendor services ten RC's, ten statements should be mailed to ten RC's in ten envelopes.
5. Invoices are to be numbered using a different number for each invoice.
6. Each invoice must clearly state the vendor's name, address and remittance address (if different).
7. Vendors with locations in Arizona should charge tax based on the location that the order was placed from, as tax in Arizona is based on "Point of Sale". Out of state vendors who are registered in Arizona, but have no presence in the state, should charge Use Tax of 6.6%.
8. To all contractors billing the City of Mesa:

In accordance with Arizona Revised Statute, Title 42, Chapter 8, Section 42-1308 and City of Mesa Code of Ordinances, Chapter 10, Section 5-10-3, the City pays sales tax on the total labor and materials billed, less a deduction of 35 percent in lieu of labor charges. Contractors should charge tax based on the city where the work is performed. Work performed in the city of Mesa would be charged at 5.8825% (9.05% x 65%).

If you have questions, please contact Accounts Payable Supervisor, Mary Kay Rota, at (480) 644-2355.

**PLEASE KEEP THESE GUIDELINES FOR YOUR FILES.**