



Arizona Form 5000

Transaction Privilege Tax Exemption Certificate

- Do not use Form 5000 to claim sale for resale. Use Form 5000A.
Do not use Form 5000 if you are a non-TPT licensed contractor. Use Form 5000M.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document and establish a basis for state and city tax deductions or exemptions. It is to be filled out completely by the purchaser and furnished to the vendor at the time of the sale.

Form section A: Purchaser's Name and Address; Form section B: Check Applicable Box. Includes fields for Name, Address, City, State, ZIP Code, Vendor's Name, and checkboxes for Single Transaction Certificate and Period From/Through.

Form section C: Choose one transaction type per Certificate. Includes checkboxes for Transactions with a Business, Transactions with Native Americans & Native American Businesses, Transactions with a U.S. Government entity, and Transaction with a Foreign Diplomat.

Form section D: Reason for Exemption. Check the box indicating one of the more common exemptions provided below, or use Box 14 or 15 to cite the appropriate authority for another exemption (deduction).

Your Name (as shown on page 1)

Arizona Transaction Privilege Tax License Number

- 11. Electricity or natural gas sold to a business that is at least 51% manufacturing or smelting if at least 51% of the electricity or natural is used in the manufacturing or smelting operation. (Utilities classification only.)
- 12. Sale or lease of tangible personal property to affiliated Native Americans if the solicitation for sale, signing of the contract, delivery of the goods and payment for the goods all occur on the reservation. NOTE: The vendor shall retain adequate documentation to substantiate the transaction.
- 13. Foreign diplomat. NOTE: Limited to authorization on the U.S. Department of State Diplomatic Tax Exemption Card. The vendor shall retain a copy of the U.S. Department of State Diplomatic Tax Exemption Card and any other documentation issued by the U.S. Department of State. Motor vehicle purchases or leases must be pre-authorized by the Office of Foreign Missions ("OFM"). See "Vehicle Tax Exemption" at www.state.gov/ofm/tax/

14.* Other Deduction: Cite the Arizona Revised Statutes authority for the deduction. A.R.S. § _____

Description:

15.* Other Cities Deduction: Cite the Model City Tax Code authority for the deduction. M.C.T.C § _____

Description:

*Refer to www.azdor.gov/Forms/TransactionPrivilegeTax.aspx for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply.

**E. Describe the tangible personal property or service purchased or leased and its use below.
(Use additional pages if needed.)**

F. Certification

A vendor that has reason to believe that this Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor that accepts a Certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption. If the purchaser cannot establish the accuracy and completeness of the information provided in the Certificate, the purchaser is liable for an amount equal to the transaction privilege tax, penalty and interest which the vendor would have been required to pay if the vendor had not accepted the Certificate. Misuse of this Certificate will subject the purchaser to payment of the A.R.S. § 42-5009 amount equal to any tax, penalty or interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to A.R.S. § 42-1127(B).

I, (print full name) _____, hereby certify that these transactions are exempt from Arizona transaction privilege tax and that the information on this Certificate is true, accurate and complete. Further, if purchasing or leasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

SIGNATURE OF PURCHASER

DATE

TITLE



Arizona Form 5000A

Arizona Resale Certificate

- Use this form to purchase tangible personal property for resale in the ordinary course of business.
- Wholesalers must have a Transaction Privilege Tax ("TPT") or other state's Sales Tax License to purchase tangible personal property for resale.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5022. The purpose of the Certificate is to document the purchase of tangible personal property for resale in the purchaser's regular course of business. It is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate for single transactions or for specified periods as indicated below. This Certificate shall be obtained from the purchaser at the time of the sale. Incomplete Certificates are not considered to be accepted in good faith.

A. Business Name and Address:		B. Check Applicable Box:	
Name	TPT/Sales Tax License No.	<input type="checkbox"/> Single Transaction Certificate	
Address		<input type="checkbox"/> Period From _____ Through _____	
City	State	ZIP Code	<i>You must choose specific dates for which certificate will be valid not to exceed a 12 month period.)</i>
Vendor's Name			

C. Precise Nature of Purchaser's Business:

D. Description of Property Being Purchased:

E.
 The following sales of tangible personal property do not require the purchaser to provide a TPT or other Sales Tax License (check appropriate box):

- Sales to the U.S. government or its departments or agencies for resale (purchased directly by the Federal Government).
- Sales to an unlicensed Arizona School District for resale (purchased directly by the school district).
- Sales to a nonprofit charitable I.R.C. § 501(c)(3) organization for resale. (Attach I.R.S. determination letter to this form.)
- Sales to a nonprofit charitable I.R.C. § 501(c)(3), (c)(4), or (c)(6) organization associated with a major league baseball team or a national professional golfing association for resale. (Attach I.R.S. determination letter to this form.)
- Sales to a nonprofit charitable I.R.C. § 501(c)(3), (c)(4), (c)(6), (c)(7), or (c)(8) organization that sponsors a rodeo featuring farm and ranch animals for resale. (Attach I.R.S. determination letter to this form.)
- Sales to a nonprofit charitable I.R.C. § 501(c)(6) organization that produces, organizes, or promotes a cultural or civic related festival or event - for resale. (Attach I.R.S. determination letter to this form.)

F. Certification
 A seller that has reason to believe that this Certificate is not accurate, complete, or applicable to the transaction may not accept the Certificate in good faith and the seller will not be relieved of the burden of proving entitlement to the exemption from tax. A seller that accepts a Certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption from tax as provided in A.R.S. § 42-5009. Subsequent use or consumption of the tangible personal property by the purchaser other than sale in the ordinary course of business will subject the purchaser to the Arizona use tax. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to A.R.S. § 42-1127(B).

I, (print full name) _____, hereby certify that these purchases are for resale in the ordinary course of business and that the information on this Certificate is true, accurate and complete. Further, if purchasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

 SIGNATURE OF PURCHASER TITLE DATE



Arizona Form 5000M

Non-TPT Licensed Contractor Certificate (MRRA Project)

- Use Form 5000M only to make purchases of tangible personal property that are statutorily exempt from state or city tax and the exemption is available to a non-TPT licensed contractor for an MRRA project pursuant to A.R.S. § 42-5008.01(B)(5). All other purchases by an MRRA contractor are taxable at the time of purchase.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009 and pertains only to Maintenance, Repair, Replacement or Alteration ("MRRA") projects. This Certificate provides documentation to allow a contractor that does not have a TPT license to purchase certain tangible personal property exempt from TPT or use tax, when a specific deduction under A.R.S. § 42-5061 authorizes such a purchase. It is to be filled out completely by the purchaser and furnished to the vendor at the time of sale, who must be able to accept the Certificate in good faith. Incomplete Certificates are not considered to be accepted in good faith.

A. Non-TPT Licensed Contractor: Name, Taxpayer Identification Number (TIN), Address, City, State, ZIP Code, Vendor's Name. B. Check Applicable Box: Single Transaction Certificate, Period From, Through. (You must choose specific dates for which certificate will be valid not to exceed a 12 month period.)

C. Precise Nature of Purchaser's Business:

D. Description of tangible personal property purchased for real property or fixture MRRA project:

E. Reason for Qualification - Customer or Specific Project (check one): *Qualifying Hospital, *Qualifying Health Care Organization, *Qualifying Community Health Center, 501(c)(3) Organization Feeds Needy, 501(c)(3) Organization Residential Apt Housing, Qualifying Health Sciences Educational Institution, *501(c)(3) Organization Disabled Persons' Rehabilitation Program, **Computer Data Center (Equipment), MRRA of Machinery or Equipment or other Items in A.R.S. § 42-5061(B) or (M) [Solar Device] that are Affixed to Real Property, MRRA Project Located on Indian Reservation when the Owner is the Indian Tribe or an Affiliated Indian pursuant to A.R.S. § 5061(A)(59), ***MRRA Project: General Contractor has TPT license and has provided Form 5005 to Non-TPT Licensed Contractor listed in A above. *Attach Arizona Dept. of Revenue letter issued to organization **Attach Arizona Commerce Authority Certification ***Attach Form 5005

F. MRRA Project Customer and Address: Name, Project Street Address, City, State, ZIP Code, Business, Residential

G. Certification A vendor that has reason to believe that this Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor that accepts a Certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption. If the purchaser cannot establish the accuracy and completeness of the information provided in the Certificate, the purchaser is liable for an amount equal to any taxes that the seller would have been required to pay, plus penalties and interest pursuant to A.R.S. § 42-5008.01. The tax liability will be based on the location of the MRRA project. Willful misuse of this Certificate will subject the purchaser to the criminal penalties of a class 5 felony pursuant to A.R.S. § 42-1127(B).

I, (print full name) _____, hereby certify that the tangible personal property described above is purchased for incorporation into a MRRA project, and is authorized under A.R.S. § 42-5061. I certify that the information on this Certificate is true, accurate and complete.

SIGNATURE OF NON-TPT LICENSED MRRA CONTRACTOR TITLE DATE



Arizona Department of Revenue

Arizona Form 5005

Contractor's Certificate Prime Contracting and MRRA

The purpose of this form is to provide a subcontractor with the validation required for prime contracting transaction privilege tax (TPT) exemption, and for exemption from liability for an amount equal to retail TPT on materials incorporated or fabricated into maintenance, repair, replacement or alteration (MRRA) projects. The form can be provided for a particular project, for a period of time, or until revoked. This certificate establishes liability for the prime contracting TPT and/or the amount equal to the retail TPT; therefore, it must be completed by the contractor assuming the liability. The asterisked (*) items must be completed; otherwise, the certificate is not valid. The Department may disregard this certificate pursuant to ARS § 42-5008.01 or ARS § 42-5075.E if the certificate is incomplete or erroneous. If disregarded, the subcontractor accepting the certificate will have the burden of proving (pursuant to ARS § 42-5008.01 or ARS § 42-5075.D), that it is not liable for the prime contracting TPT and/or the amount equal to the retail TPT.

A. Contractor

Form section A containing fields for Contractor Name, TPT License #, Address, City, Town or Post Office, State, ZIP Code, AZ Contractor License Number, and Phone Number.

B. Subcontractor

Form section B containing fields for Subcontractor Name, TPT License # (if none, write "N/A - MRRA only"), Address, City, Town or Post Office, State, ZIP Code, AZ Contractor License Number, and Phone Number.

C*. Type of Certificate (check one and provide requested information)

Form section C* containing two columns of options: Single Project Certificate and Blanket Certificate. Includes a 'PROJECT DESCRIPTION' field and a 'Specific Exceptions' field.

I hereby certify that I have authority to sign this Certificate on behalf of Contractor. I understand that by executing this Certificate, Contractor is licensed for TPT purposes and is assuming the prime contracting TPT liability and/or the amount equal to retail TPT liability applicable to the above referenced project(s).

Signature and Title lines for the contractor, and Print Name and Date Signed lines.

Contractor's Certificate Instructions

GENERAL INSTRUCTIONS

In order to ensure the effectiveness of the Certificate, all required fields must be completed.

- A. The "NAME", "ADDRESS", and "TPT LICENSE NUMBER" fields of the Contractor section must be completed. The contractor is the entity responsible for the tax.
- B. The "NAME", "ADDRESS", and "TPT LICENSE" fields of the Subcontractor section must be complete.
- C. Either the "Single Project Certificate" box or the "Blanket Certificate" box of the Type of Certificate section must be checked.
 - If the Single Project Certificate box is checked, the "PROJECT DESCRIPTION" must be supplied. The project description must be sufficient to identify the location of the single project or the Certificate will be deemed incomplete by the Department of Revenue.
 - If the Blanket Certificate box is checked, either the "From: Through:" box or the "Until revoked" box must be checked. If the "From: Through:" box is checked, the "From: Through:" dates must be provided. The "Specific Exceptions" box is optional and allows the "Prime Contractor" to exclude Specific projects or time periods from the Blanket Certificate. If the "Specific Exceptions" is checked, details describing the excluded project(s) or the excluded time periods must be provided.
 - The "SIGNATURE", "TITLE", "PRINT NAME" and "DATE SIGNED" FIELDS of the Signature section must be completed.

Failure to complete these fields as specified may result in the Arizona Department of Revenue disregarding the incomplete Certificate.

RETROACTIVE EFFECT

If a Certificate is not signed contemporaneously to the commencement of a contracting project intended to be within the scope of the Certificate, the Department of Revenue will accept the certificate as evidence of the alleged facts. However, the person receiving the certificate may not receive the benefit of the certificate if the Department determines that any of the facts set forth in the certificate are inaccurate.

ASSUMPTION OF PRIME CONTRACTING TPT LIABILITY

In most instances, the entity assuming the prime contracting transaction privilege tax liability for the prime contracting project(s) referenced in the Certificate will legally be the prime contractor for such project(s). However, in some instances such entity may not legally be the prime contractor for such project(s). If an entity is not the prime contractor for such project(s), the Certificate will nevertheless be effective and will subject such entity to the transaction privilege tax liability of the entity receiving the certificate.