



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. The vendor shall retain this Certificate for single transactions or for the specified period as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one category of exemption may be claimed on a Certificate.

| A. Purchaser's Name and Address: | B. Check Applicable Box: |
|----------------------------------|---|
| Name | <input type="checkbox"/> Single Transaction Certificate |
| Address | <input type="checkbox"/> Period From _____ Through _____ |
| City State ZIP Code | (You must choose specific dates for which certificate will be valid not to exceed a 12 month period.) |
| Vendor's Name | |

| C. Choose one transaction type per Certificate: | |
|--|--|
| <input type="checkbox"/> Transactions with a Business | <input type="checkbox"/> Transactions with Native Americans & Native American Businesses (See reason #12.) |
| Arizona Transaction Privilege Tax (TPT) License Number | Tribal Business License Number OR Tribal Number |
| SSN / EIN | Name of Tribe |
| Other Tax License Number | <input type="checkbox"/> Transactions with a U.S. Government entity (See reasons #9 and #10.) |
| If no license, provide reason: | <input type="checkbox"/> Transaction with a Foreign Diplomat (See reason #13.) |
| Precise Nature of Purchaser's Business | |

| D. Reason for Exemption: |
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| 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). 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. |
| <input type="checkbox"/> 1. Tangible personal property to be leased or rented in the ordinary course of the purchaser's licensed business. |
| <input type="checkbox"/> 2. Tangible personal property to be incorporated into a taxable contracting project, or a maintenance, repair, replacement or alteration project. |
| <input type="checkbox"/> 3. Food, drink, or condiments purchased by a restaurant business. |
| <input type="checkbox"/> 4. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry. |
| <input type="checkbox"/> 5. Aircraft, navigational and communication instruments and related accessories sold or leased to: <input type="checkbox"/> Airlines holding a federal certificate of public convenience and necessity; or <input type="checkbox"/> Airlines holding a foreign air carrier permit for air transportation; or <input type="checkbox"/> Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state. |
| <input type="checkbox"/> 6. Machinery or equipment used directly in the following business activities: <input type="checkbox"/> Manufacturing, processing or fabricating. <input type="checkbox"/> Job printing. <input type="checkbox"/> Refining or metallurgical operations. <input type="checkbox"/> Extraction of ores or minerals from the earth for commercial purposes. <input type="checkbox"/> Extraction of, or drilling for, oil or gas from the earth for commercial purposes. |
| <input type="checkbox"/> 7. Other income producing capital assets. (Cities only.) |
| <input type="checkbox"/> 8. Food, drink or condiments for consumption within the premises of any prison, jail or other institution under the jurisdiction of the state department of corrections, the department of public safety, the department of juvenile corrections or a county sheriff. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours. |
| <input type="checkbox"/> 9. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer. (Retail, personal property rental and mining classifications only.) |
| <input type="checkbox"/> 10. Fifty percent of the gross proceeds or gross income from the sale of tangible personal property directly to the United States Government or its departments or agencies. (Retail classification only.) |

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|--------------------------------|--|
| 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