

**Arizona Form
5000M****Non-TPT Licensed Contractor
Certificate (MRRA Project)**

- Use Form 5000 if you are a Transaction Privilege Tax ("TPT") LICENSED contractor purchasing materials for a prime contracting or Maintenance, Repair, Replacement or Alteration ("MRRA") project.
- Use Form 5000M only to make purchases of tangible personal property that are statutorily exempt from state or city tax and available to a non-TPT licensed contractor for a MRRA project pursuant to A.R.S. § 42-5008.01(B)(5). All other purchases by a 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:				B. Check Applicable Box:	
Name				<input type="checkbox"/> Single Transaction Certificate	
Taxpayer Identification Number (TIN)				<input type="checkbox"/> Period From _____	
Address		City	State	ZIP Code	Through _____
Vendor's Name				(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:****E. Qualifying tangible personal property purchased for real property or fixture for:**

<input type="checkbox"/> *Qualifying Hospital	<input type="checkbox"/> *501(c)(3) Organization Disabled Persons' Rehabilitation Program
<input type="checkbox"/> *Qualifying Health Care Organization	<input type="checkbox"/> **Computer Data Center Equipment
<input type="checkbox"/> *Qualifying Community Health Center	<input type="checkbox"/> Maintenance, Repair, Replacement, or Alteration of Machinery or Equipment or Other Items in A.R.S. § 42-5061(B) or (N) that are Affixed to Real Property
<input type="checkbox"/> 501(c)(3) Organization Feeds Needy	<input type="checkbox"/> MRRA Project Located on Indian Reservation when the Owner is the Indian Tribe or an Affiliated Indian pursuant to A.R.S. § 5061(A)(60)
<input type="checkbox"/> 501(c)(3) Organization Residential Apt Housing	
<input type="checkbox"/> Qualifying Health Sciences Educational Institution	

*Attach Arizona Dept. of Revenue letter issued to organization **Attach Arizona Commerce Authority Certification

F. MRRA Project Customer and Address:

Name		<input type="checkbox"/> Business <input type="checkbox"/> Residential	
Project Street Address	City	State	ZIP Code

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