

**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:				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 for real property or fixture MRRA project:

E. Reason for Qualification - Customer or Specific Project (check one):		
<input type="checkbox"/> *Qualifying Hospital	<input type="checkbox"/> **Computer Data Center (Equipment)	
<input type="checkbox"/> *Qualifying Health Care Organization	<input type="checkbox"/> 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	
<input type="checkbox"/> *Qualifying Community Health Center	<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)(59)	
<input type="checkbox"/> 501(c)(3) Organization Feeds Needy	<input type="checkbox"/> ***MRRA Project: General Contractor has TPT license and has provided Form 5005 to Non-TPT Licensed Contractor listed in A above	
<input type="checkbox"/> 501(c)(3) Organization Residential Apt Housing		
<input type="checkbox"/> Qualifying Health Sciences Educational Institution		
<input type="checkbox"/> *501(c)(3) Organization Disabled Persons' Rehabilitation Program		
*Attach Arizona Dept. of Revenue letter issued to organization	**Attach Arizona Commerce Authority Certification	***Attach Form 5005

F. MRRA Project Customer and Address:			
Name		<input type="checkbox"/> Business	<input type="checkbox"/> Residential
Project Street Address	City	State	ZIP Code

G. Certification
<p>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).</p>

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