



Arizona Form  
5000HC

Transaction Privilege Tax  
Healthcare Exemption Certificate

- I. Qualifying Hospitals  
or  
II. Qualifying Health Care Organizations (QHCO)  
or  
III. Qualifying Rehabilitation Programs for Mentally or Physically Disabled Persons  
or  
IV. Qualifying Community Health Centers

This Exemption Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document tax-exempt transactions with qualified purchasers. **An Organization qualified as a QHCO or an Organization with specialized programs for mentally or disabled persons will have limitations on how the items purchased are used. To be exempt in those cases, the purchases must be used SOLELY to provide health and medical related educational and charitable services or for the Organizations' programs. These reasons should be included in Section E.** This form is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate along with a copy of the Organization's annual "Exemption Letter" for single transactions or for specified periods 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.

**Vendors: Please review the Organization's annual Exemption Letter carefully.**

<b>A. Purchaser's Name and Address:</b>	<b>B. Check Applicable Box:</b>
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 the annual period stated in the Department's Exemption Letter.)
Vendor's Name	

<b>C. Facility:</b>	
Name of Facility*	Facility Location*

\*(If the purchaser is claiming an exemption for more than one facility location, reference and attach a list of the locations to the Form 5000HC.)

<b>D. Reason for Exemption:</b>
<b>I. Qualifying Hospital (check appropriate box):</b>
<input type="checkbox"/> <b>Hospital</b> - The above location or satellite facility provides through an organized medical staff, inpatient beds, medical services, and continuous nursing services for the diagnosis and treatment of patients.
<input type="checkbox"/> <b>Licensed Nursing Care Institution</b> - The above location is a health care institution providing inpatient beds or resident beds and nursing services to persons who need nursing services on a continuing basis but who do not require hospital care or direct daily care from a physician.
<input type="checkbox"/> <b>Licensed Residential Care Institution</b> - The above location is a health care institution other than a hospital or a nursing care institution that provides resident beds or residential units, supervisory care services, personal care service, directed care services or health-related services for persons.
<input type="checkbox"/> <b>Residential Care Facility Operated in Conjunction with a Licensed Nursing Care Institution</b> - The above location provides medical, nursing, or health-related services for residents of the residential units and is operated in conjunction with a licensed Nursing Care Institution.
<input type="checkbox"/> <b>Licensed Kidney Dialysis Center</b> - The above location provides medical, nursing or health-related services and is not used or held for profit.

**II. Qualifying Health Care Organization ("QHCO") (check appropriate box):**

- ☐ Tangible personal property purchased or leased by a QHCO when the property is to be solely used to provide health and medical related educational and charitable services. The facility location in Section C above must provide educational or charitable services that are health and medical related.\*
- ☐ Any tangible personal property purchased or leased by a QHCO dedicated to providing educational, therapeutic, rehabilitative and family medical education training for blind and visually impaired children and children with multiple disabilities from time of birth to age twenty-one.

**III. Programs for Mentally or Physically Disabled Persons:**

- ☐ Tangible personal property purchased or leased by a nonprofit charitable organization that engages in and uses such property exclusively in programs for persons with mental or physical disabilities if the programs are exclusively for training, job placement, rehabilitation or testing.\*

**IV. Qualifying Community Health Centers**

- ☐ The tangible personal property purchased or leased is used by the community health center that is either: 1) the sole provider of primary care in the community, 2) a nonhospital affiliated clinic that is located in a federally designated medically underserved area in this state, or 3) a clinic that is being constructed as a qualifying community health center.

**E. Describe the tangible personal property purchased or leased and how it is used in the organization below. This may include utilities, job printing or restaurant purchases for certain purchasers. See the Department Exemption Letter issued to organizations II and III of Section D for limitations on how the items purchased must be used.\* (Use additional pages if needed)**

**F. Certification**

**A vendor that has reason to believe that the 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 transaction(s) 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 REPRESENTATIVE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TITLE