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:
Purchaser's Name	☐ Single Transaction Certificate
Address	☐ Period From ____________ Through ____________ *(You must choose specific dates for which the certificate will be valid. You are encouraged not to exceed a 12 month period. However, a certificate will be considered to be accepted in good faith for a period not to exceed 48 months if the vendor has documentation the TPT license is valid for each calendar year covered in the certificate.)*
City State ZIP Code	
Purchaser's Email (Optional)	Purchaser's Telephone Number (Optional)
Vendor's Name	

C. Choose one transaction type per Certificate:	
☐ **Transactions with a Business**	☐ **Transactions with Native Americans, Native American Businesses and Tribal Governments (See reason #14.)**
Arizona Transaction Privilege Tax (TPT) License Number	Tribal Business License Number OR Tribal Number
SSN / EIN	Name of Tribe — Tribal Government ☐
Other Tax License Number	☐ **Transactions with a U.S. Government entity (See reasons #9 and #10.)**
If no license, provide reason:	☐ **Transaction with a Foreign Diplomat (See reason #15.)**
Precise Nature of Purchaser's Business	

D. Reason for Exemption:

Check the box indicating one of the more common exemptions provided below, or use Box 16 or 17 to cite the appropriate authority for another exemption (deduction). Refer to TPT Deduction Codes for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply.

☐ 1. Tangible personal property to be leased or rented in the ordinary course of the purchaser's licensed business.

☐ 2. Tangible personal property to be incorporated into a taxable contracting project, or a maintenance, repair, replacement or alteration project.

☐ 3. Food, drink, or condiments purchased by a restaurant business.

☐ 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.

☐ 5. Railroad rolling stock, rails, ties, and signal control equipment.

☐ 6. Machinery and equipment sold or leased and used directly in the following business activities:

- ☐ Manufacturing, processing or fabricating. ☐ Job printing. ☐ Refining or metallurgical operations.
- ☐ Extraction of ores or minerals from the earth for commercial purposes.
- ☐ Extraction of, or drilling for, oil or gas from the earth for commercial purposes.

☐ 7. Income Producing Capital Equipment to be leased. **NOTE:** Cities only - See M.C.T.C. 110 for definitions.

☐ 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.

☐ 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.)

☐ 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, natural gas or liquefied petroleum gas sold to a qualified manufacturing or smelting business. A manufacturing or smelting business that claims this exemption authorizes the release by the vendor of the information required to be provided to the Department of Revenue pursuant to A.R.S. § 42-5063(C)(6). **NOTE:** The purchaser is **required** to attach the worksheet from **Form 5014**. For more guidance, please review Transaction Privilege Procedure (TPP) 18-1. (Utilities classification only.) (Not available for all Cities.)

☐ 12. Electricity or natural gas to a business that operates an international operations center in this state and that is certified by the Arizona Commerce Authority. **NOTE:** Certification must be attached. (Utilities classification only.) (Not available for all Cities.)

☐ 13. Computer data center equipment sold to the owner, operator or qualified colocation tenant of a computer data center that is certified by the Arizona Commerce Authority pursuant to A.R.S. § 41-1519. **NOTE:** Equipment must qualify and certification must be attached.

☐ 14. Sale or lease of tangible personal property to affiliated Native Americans if the order is placed from and delivered to the reservation. **NOTE:** The vendor shall retain adequate documentation to substantiate the transaction.

☐ 15. 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/**

☐ 16.*Other Deduction: Cite the Arizona Revised Statutes authority for the deduction. A.R.S. § ______________________________

Description:

☐ 17.*Other Cities Deduction: Cite the Model City Tax Code authority for the deduction. M.C.T.C. § ___________________________

Description:

*Refer to TPT Deduction Codes 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.

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