

Arizona Form 5000

Transaction Privilege Tax Exemption Certificate

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- 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	
City State ZIP Code	vendor has documentation the TPT license is valid for each calendar year covered in the certificate.)	
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 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. 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.) 		

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 smelting business that claims this exemption authorizes the releas to the Department of Revenue pursuant to A.R.S. § 42-5063(C)(6) worksheet from the Transaction Privilege Procedure (TPP 18-1). (Utilian 12. Electricity or natural gas to a business that operates an international Arizona Commerce Authority. NOTE: Certification must be attached. □ 13. Computer data center equipment sold to the owner, operator or quicertified by the Arizona Commerce Authority pursuant to A.R.S. § 4 must be attached. □ 14. Sale or lease of tangible personal property to affiliated Native Ar reservation. NOTE: The vendor shall retain adequate documentati. □ 15. Foreign diplomat. NOTE: Limited to authorization on the U.S. Department of State Diplomatic Tax E U.S. Department of State. Motor vehicle purchases or leases must be See "Vehicle Tax Exemption" at www.state.gov/ofm/tax/ □ 16.*Other Deduction: Cite the Arizona Revised Statutes authority for the Description: 	e by the vendor of the information required to be provided. NOTE: It is recommended that the purchaser attach the tilities classification only.) (Not available for all Cities.) all operations center in this state and that is certified by the id. (Utilities classification only.) (Not available for all Cities.) ualified colocation tenant of a computer data center that is 41-1519. NOTE: Equipment must qualify and certification mericans if the order is placed from and delivered to the on to substantiate the transaction. Internation of State Diplomatic Tax Exemption Card. The vendor exemption Card and any other documentation issued by the pre-authorized by the Office of Foreign Missions ("OFM").
☐ 17.*Other Cities Deduction: Cite the Model City Tax Code authority for Description:	the deduction. M.C.T.C. §
*Refer to www.azdor.gov/TransactionPrivilegeTax(TPT)/RatesandDedu exemptions (deductions) and the business classes (codes) under which the	
E. Describe the tangible personal property or service purchas	sed or leased and its use below.
(Use additional pages if needed.)	
F. Certification	
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A vendor that has reason to believe that this Certificate is not accuproving entitlement to the exemption. A vendor that accepts a Certificand the purchaser may be required to establish the accuracy of the the accuracy and completeness of the information provided in the Cethe transaction privilege tax, penalty and interest which the vendor vaccepted the Certificate. Misuse of this Certificate will subject the purcto any tax, penalty or interest. Willful misuse of this Certificate will spursuant to A.R.S. § 42-1127(B).	cate in good faith will be relieved of the burden of proof claimed exemption. If the purchaser cannot establish rtificate, the purchaser is liable for an amount equal to would have been required to pay if the vendor had not chaser to payment of the A.R.S. § 42-5009 amount equal
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