



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		<input type="checkbox"/> Single Transaction Certificate	
Address		<input type="checkbox"/> Period From _____ Through _____ <i>(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.)</i>	
City	State	ZIP Code	Purchaser's Telephone Number (Optional)
Purchaser's Email (Optional)		Purchaser's Telephone Number (Optional)	
Vendor's Name			

C. Choose one transaction type per Certificate:	
<input type="checkbox"/> Transactions with a Business	<input type="checkbox"/> 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 <input type="checkbox"/> Tribal Government <input type="checkbox"/>
Other Tax License Number	<input type="checkbox"/> Transactions with a U.S. Government entity (See reasons #9 and #10.)
If no license, provide reason:	<input type="checkbox"/> Transaction with a Foreign Diplomat (See reason #15.)
Precise Nature of Purchaser's Business	

D. Reason for Exemption:
<p>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.</p> <p><input type="checkbox"/> 1. Tangible personal property to be leased or rented in the ordinary course of the purchaser's licensed business.</p> <p><input type="checkbox"/> 2. Tangible personal property to be incorporated into a taxable contracting project, or a maintenance, repair, replacement or alteration project.</p> <p><input type="checkbox"/> 3. Food, drink, or condiments purchased by a restaurant business.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 5. Railroad rolling stock, rails, ties, and signal control equipment.</p> <p><input type="checkbox"/> 6. Machinery and equipment sold or leased and used directly in the following business activities:</p> <p style="padding-left: 20px;"><input type="checkbox"/> Manufacturing, processing or fabricating. <input type="checkbox"/> Job printing. <input type="checkbox"/> Refining or metallurgical operations.</p> <p style="padding-left: 20px;"><input type="checkbox"/> Extraction of ores or minerals from the earth for commercial purposes.</p> <p style="padding-left: 20px;"><input type="checkbox"/> Extraction of, or drilling for, oil or gas from the earth for commercial purposes.</p> <p><input type="checkbox"/> 7. Income Producing Capital Equipment to be leased. NOTE: Cities only - See M.C.T.C. 110 for definitions.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.)</p> <p><input type="checkbox"/> 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.)</p>

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