

Transaction Privilege Tax Exemption Certificate

Do not use Form 5000 to claim sale for resale. Use Form 5000A.

Arizona Form

5000

• 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:
Name			Single Transaction Certificate
Address			Period From Through
City	State	ZIP Code	(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's Name			vendor has documentation the TPT license is valid for each calendar year covered in the certificate.)

C. Choose one transaction type per Certificate:				
□ Transactions with a Business	☐ Transactions with Native Americans & Native American Businesses (See reason #12.)			
Arizona Transaction Privilege Tax (TPT) License Number	Tribal Business License Number OR Tribal Number			
SSN / EIN	Name of Tribe			
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 #13.)			
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 14 or 15 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.
- \Box 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. Aircraft, navigational and communication instruments and related accessories sold or leased to:
 - Airlines holding a federal certificate of public convenience and necessity; or Airlines holding a foreign air carrier permit for air transportation; or Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state.

G. Machinery or equipment 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. Other income producing capital assets. (Cities only.)

- 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 manufacturing or that claims this exemption authorizes the release by the vendor of the information pursuant to A.R.S. §42-5063(C)(6). (Utilities classification only.) 12. Sale or lease of tangible personal property to affiliated Native Americans if the so goods and payment for the goods all occur on the reservation. NOTE: The vendor transaction. 13. Foreign diplomat. NOTE: Limited to authorization on the U.S. Department of State a copy of the U.S. Department of State Diplomatic Tax Exemption Card and any State. Motor vehicle purchases or leases must be pre-authorized by the Office of I at www.state.gov/ofm/tax/ 	n required to be provided to the Department of Revenue dicitation for sale, signing of the contract, delivery of the r shall retain adequate documentation to substantiate the Diplomatic Tax Exemption Card. The vendor shall retain other documentation issued by the U.S. Department of
☐ 14.*Other Deduction: Cite the Arizona Revised Statutes authority for the deduction. A.R Description:	.S. §
☐ 15.*Other Cities Deduction: Cite the Model City Tax Code authority for the deduction. M Description:	I.C.T.C §
*Refer to www.azdor.gov/TransactionPrivilegeTax(TPT)/RatesandDeductionCod (deductions) and the business classes (codes) under which the deductions apply.	des.aspx for a complete list of state and city exemptions
E. Describe the tangible personal property or service purchased or I	leased and its use below.
E. Describe the tangible personal property or service purchased or I (Use additional pages if needed.)	leased and its use below.
	leased and its use below.
(Use additional pages if needed.)	leased and its use below.
	complete will not be relieved of the burden of good faith will be relieved of the burden of proof d exemption. If the purchaser cannot establish e, the purchaser is liable for an amount equal to have been required to pay if the vendor had not to payment of the A.R.S. § 42-5009 amount equal

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.

DATE

TITLE