

## Arizona Form 5000

## **Transaction Privilege Tax Exemption Certificate**

Continued on page 2 -

- 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	
	1	
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	
City State ZIP Code	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.)	
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:		
<ul> <li>Check the box indicating one of the more common exemptions authority for another exemption (deduction). Refer to www.complete list of state and city exemptions (deductions) and the □</li> <li>1. Tangible personal property to be leased or rented in the ordinar □</li> <li>2. Tangible personal property to be incorporated into a taxable cont project.</li> <li>3. Food, drink, or condiments purchased by a restaurant business</li> </ul>	w.azdor.gov/Forms/TransactionPrivilegeTax.aspx for a business classes (codes) under which the deductions apply. y course of the purchaser's licensed business. tracting project, or a maintenance, repair, replacement or alteration	
4. Pipes or valves four inches in diameter or greater to be used for		
5. Railroad rolling stock, rails, ties, and signal control equipment.		
6. Machinery and equipment sold or leased and used directly in the	•	
☐ Manufacturing, processing or fabricating. ☐ Job print		
Extraction of ores or minerals from the earth for commercial	· ·	
Extraction of, or drilling for, oil or gas from the earth for com		
<ul> <li>7. Income Producing Capital Equipment to be leased. NOTE: Cities only - See M.C.T.C. 110 for definitions.</li> <li>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.</li> </ul>		
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		

	ame (as snown on page 1)	Arizona Transaction Privilege Tax License Number
☐ 12 ☐ 13 ☐ 14 ☐ 15	<ol> <li>Electricity, natural gas or liquefied petroleum gas sold to a qualified man smelting business that claims this exemption authorizes the release by to the Department of Revenue pursuant to A.R.S. § 42-5063(C)(6). NO worksheet from the Transaction Privilege Procedure (TPP 18-1). (Utilities 2. Electricity or natural gas to a business that operates an international operational Commerce Authority. NOTE: Certification must be attached. (U.S. Computer data center equipment sold to the owner, operator or qualified certified by the Arizona Commerce Authority pursuant to A.R.S. § 41-15 must be attached.</li> <li>Sale or lease of tangible personal property to affiliated Native American reservation. NOTE: The vendor shall retain adequate documentation to 5. Foreign diplomat. NOTE: Limited to authorization on the U.S. Department shall retain a copy of the U.S. Department of State Diplomatic Tax Exemptus. Department of State. Motor vehicle purchases or leases must be present the Commerce of the Commerce of the Commerce of State.</li> <li>Other Deduction: Cite the Arizona Revised Statutes authority for the decommendation.</li> </ol>	the vendor of the information required to be provided <b>TE:</b> It is recommended that the purchaser attach the classification only.) (Not available for all Cities.) erations center in this state and that is certified by the Itilities classification only.) (Not available for all Cities.) d colocation tenant of a computer data center that is 19. <b>NOTE:</b> Equipment must qualify and certification ans if the order is placed from and delivered to the substantiate the transaction. It of State Diplomatic Tax Exemption Card. The vendor of otion Card and any other documentation issued by the e-authorized by the Office of Foreign Missions ("OFM").
☐ 17	Description:  7.*Other Cities Deduction: Cite the Model City Tax Code authority for the de Description:	eduction. M.C.T.C. §
	er to www.azdor.gov/TransactionPrivilegeTax(TPT)/RatesandDeduction mptions (deductions) and the business classes (codes) under which the deductions	
	escribe the tangible personal property or service purchased of Use additional pages if needed.)	r leased and its use below.
		or leased and its use below.
		or leased and its use below.
		or leased and its use below.
		or leased and its use below.
(U	Jse additional pages if needed.)	or leased and its use below.
F. Ce A ver provii and ti the ac the tr accep to any		or complete will not be relieved of the burden of n good faith will be relieved of the burden of proof ned exemption. If the purchaser cannot establish ate, the purchaser is liable for an amount equal to I have been required to pay if the vendor had not er to payment of the A.R.S. § 42-5009 amount equal
F. Ce A ver provii and ti the ac the tr accep to any pursu	ertification Indor that has reason to believe that this Certificate is not accurate ing entitlement to the exemption. A vendor that accepts a Certificate is the purchaser may be required to establish the accuracy of the claim ccuracy and completeness of the information provided in the Certificate ransaction privilege tax, penalty and interest which the vendor would pted the Certificate. Misuse of this Certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the function of the certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the function of the certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the function of the certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the purchase by tax, penalty or interest.	or complete will not be relieved of the burden of n good faith will be relieved of the burden of proof ned exemption. If the purchaser cannot establish ate, the purchaser is liable for an amount equal to have been required to pay if the vendor had not er to payment of the A.R.S. § 42-5009 amount equal ect the purchaser to criminal penalties of a felony hereby certify that these transactions are
F. Constant of the second to any pursual, (prince the constant of the constant	ertification  Indor that has reason to believe that this Certificate is not accurate in the purchaser may be required to establish the accuracy of the claim ccuracy and completeness of the information provided in the Certificate in the Certificate in the purchaser may be required to establish the accuracy of the claim ccuracy and completeness of the information provided in the Certificate ansaction privilege tax, penalty and interest which the vendor would pred the Certificate. Misuse of this Certificate will subject the purchase by tax, penalty or interest. Willful misuse of this Certificate will subject the purchase up tax, penalty or interest. Willful misuse of this Certificate will subject the purchase up tax, penalty or interest. Willful misuse of this Certificate will subject the purchase up tax, penalty or interest. Willful misuse of this Certificate will subject the purchase up tax, penalty or interest.	or complete will not be relieved of the burden of n good faith will be relieved of the burden of proof ned exemption. If the purchaser cannot establish ate, the purchaser is liable for an amount equal to have been required to pay if the vendor had not er to payment of the A.R.S. § 42-5009 amount equal ect the purchaser to criminal penalties of a felony, hereby certify that these transactions are n this Certificate is true, accurate and complete.

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