



Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate

ARIZONA FORM
5000

This exemption Certificate is prescribed by the Department of Revenue pursuant to ARS § 42-1316

This Certificate is to be completed by the purchaser and furnished to the vendor. The vendor shall retain this Certificate.
Incomplete Certificates are not considered to be accepted in good faith.

Information

Purchaser's Business Name and Address

Arizona Transaction Privilege Tax License Number _____

TIN _____

Other Tax License Number _____

Other State/Country _____

Seller's Name _____

If no license number, provide reason: _____

Precise Nature of Business

Check Applicable Box: Single Purchase Certificate Period: _____ Through _____

Date of Purchase: _____ (If period box is checked, show the date of the first purchase.)

If the Period box is checked, this Certificate is in force for the stated period, unless canceled by the purchaser or the vendor.

Exemption

Purchases under this Certificate are limited to the reason checked in the exemption section of this Certificate.
The purchaser's Transaction Privilege Tax License number shall be recorded on every invoice.

Reason for Exemption (check one)

- 1. Tangible personal property to be resold in the ordinary course of business.
- 2. Tangible personal property to be leased or rented in the ordinary course of business.
- 3. Tangible personal property to be incorporated into a taxable contracting project.
- 4. Food, drink, or condiments purchased by a restaurant business.
- 5. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours.
- 6. Motor vehicle fuel and use fuel subject to tax under ARS § 28-5606 or 5715.
- 7. Use fuel to a holder of a valid single trip use fuel tax permit issued under ARS § 28-5739.
- 8. Aviation fuel subject to the tax imposed under ARS § 28-8344.
- 9. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry.
- 10. Neat animals, horses, asses, sheep, ratiites, swine or goats used as breeding or production stock (including ownership shares in such animals).
- 11. Aircraft, navigational and communication instruments and related accessories sold 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.
- 12. Railroad rolling stock, rails, ties and signal control equipment used directly to transport persons or property for hire.
- 13. Buses or urban mass transit vehicles used directly to transport persons or property for hire or pursuant to a government mass transit program.
- 14. Central office switching equipment, switchboards, private branch exchange equipment, microwave radio equipment and carrier equipment including optical fiber, coaxial cable and other transmission media which are components of carrier systems sold to persons engaged in the telecommunications business.
- 15. New machinery and equipment, used for commercial production of agricultural, horticultural, viticultural and floricultural crops and products in this state, consisting of tractors, tractor-drawn implements, self-powered implements, drip irrigation lines, and machinery and equipment necessary for extracting milk and for cooling milk and livestock.
- 16. Machinery, equipment or transmission lines used directly in producing or transmitting electrical power, but not including distribution.

- 17. Groundwater measuring devices required under ARS § 45-604.
 - 18. Machinery or equipment used directly in the following processes:
 - 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.
 - 19. Printed, photographic, electronic media or digital media materials purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public.
 - 20. Other: Cite specific statutory authority for the exemption of the tangible personal property.
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Exemptions based on the purchaser being a government entity.

- 21. Food, drink or condiments for consumptions 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.
- 22. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer.
- 23. 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, which is not deducted under number 22 above. This exemption does not apply to leases.

Describe the tangible personal property or telecommunication service purchased and its use below. (Use additional pages if needed)

Certification

A seller that has reason to believe that the certificate is not accurate, complete or applicable to the transaction, may not accept the certificate in good faith and the seller will not be relieved of the burden of proving entitlement to the exemption. A seller 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 seller would have been required to pay if the seller had not accepted the certificate. Misuse of this Certificate will subject the purchaser to payment of the ARS § 42-1316 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 ARS § 42-137.B.2.

I, (print full name) _____, hereby certify that these purchases are exempt from Arizona transaction privilege tax and that the information on this Certificate is true, accurate and complete. Further, if purchasing as an agent, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

Signature of purchaser _____ **Date** _____

Title _____