



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.

Form sections A and B: Purchaser's Name and Address; Check Applicable Box. Includes fields for name, address, city, state, ZIP code, email, and telephone number.

Form section C: Choose one transaction type per Certificate. Includes checkboxes for Transactions with a Business, Native Americans, U.S. Government entity, and Foreign Diplomat.

Form section D: Reason for Exemption. Includes a list of 10 exemption categories with checkboxes and detailed instructions.

Continued on page 2 ->

Your Name (as shown on page 1) Geoffrey Y. Parker Arizona Transaction Privilege Tax License Number _____

- 11. Electricity, natural gas or liquefied petroleum gas sold to a qualified manufacturing or smelting business. A manufacturing or smelting business that claims this exemption authorizes the release by the vendor of the information required to be provided to the Department of Revenue pursuant to A.R.S. § 42-5063(C)(6). **NOTE:** It is recommended that the purchaser attach the worksheet from the Transaction Privilege Procedure (TPP 18-1). (Utilities classification only.) (Not available for all Cities.)
- 12. Electricity or natural gas to a business that operates an international operations center in this state and that is certified by the Arizona Commerce Authority. **NOTE:** Certification must be attached. (Utilities classification only.) (Not available for all Cities.)
- 13. Computer data center equipment sold to the owner, operator or qualified colocation tenant of a computer data center that is certified by the Arizona Commerce Authority pursuant to A.R.S. § 41-1519. **NOTE:** Equipment must qualify and certification must be attached.
- 14. Sale or lease of tangible personal property to affiliated Native Americans if the order is placed from and delivered to the reservation. **NOTE:** The vendor shall retain adequate documentation to substantiate the transaction.
- 15. Foreign diplomat. **NOTE:** Limited to authorization on the U.S. Department of State Diplomatic Tax Exemption Card. The vendor shall retain a copy of the U.S. Department of State Diplomatic Tax Exemption Card and any other documentation issued by the U.S. Department of State. Motor vehicle purchases or leases must be pre-authorized by the Office of Foreign Missions ("OFM"). See "Vehicle Tax Exemption" at www.state.gov/ofm/tax/
- 16.*Other Deduction: Cite the Arizona Revised Statutes authority for the deduction. A.R.S. § 42-5061(A)(24)
Description: Goods delivered outside of Arizona are not subject to sales (TPT) tax, and Alaska has no sales or use tax. I sent to Mr. Wolf transcript of my Live Chat with AZ DOR, and its ruling, to that effect. See also https://www.salestaxinstitute.com/sales_tax_faqs/where_to_collect_sales_tax.
- 17.*Other Cities Deduction: Cite the Model City Tax Code authority for the deduction. M.C.T.C. § _____
Description: _____

*Refer to [www.azdor.gov/TransactionPrivilegeTax\(TPT\)/RatesandDeductionCodes.aspx](http://www.azdor.gov/TransactionPrivilegeTax(TPT)/RatesandDeductionCodes.aspx) for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply.


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

Fly fishing rod(s) for personal use in Alaska by purchaser in Alaska. I telephoned Mr. Chuck Wolf, who runs this CT business, said he said that if I win he would deliver the rods to a shipper for mailing to me in Alaska.

F. Certification

A vendor that has reason to believe that this Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor 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 vendor would have been required to pay if the vendor had not accepted the Certificate. Misuse of this Certificate will subject the purchaser to payment of the A.R.S. § 42-5009 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 A.R.S. § 42-1127(B).

I, (print full name) Geoffrey Y. Parker, hereby certify that these transactions are 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.


SIGNATURE OF PURCHASER _____ DATE 02/24/24 TITLE Attorney