



# Arizona Department of Revenue

## Transaction Privilege Tax Exemption Certificate

**ARIZONA FORM**  
**5000**

This form replaces earlier forms: 5000, 5001, 5002.

This exemption Certificate is prescribed by the Department of Revenue pursuant to ARS § 42-5009. The purpose of the certificate is to document tax-exempt sales to qualified purchasers. It is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate for single purchases or for specified periods as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one form of exemption can be claimed on a certificate.

<b>Purchaser's Name and Address</b> _____ _____ _____ Seller's Name <u>AAA PALLET &amp; LUMBER</u>	<b>Check Applicable Box:</b> <input type="checkbox"/> Single Purchase Certificate <input type="checkbox"/> Period From: _____ Through: _____
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**Choose one transaction type per Certificate**

<input type="checkbox"/> <b>Sales to a Business</b> ( Please check appropriate item from numbers 1 - 19 ) Arizona Transaction Privilege Tax License Number _____ TIN _____ Other Tax License Number _____ Other State/Country _____ If no license number, provide reason: _____ Precise Nature of Purchaser's Business _____	<input type="checkbox"/> <b>Sales to Native Americans</b> ( Please check item number 23 ) Tribal Members _____ Tribal ID# _____ Name of Tribe _____ <input type="checkbox"/> <b>Sales to a Government entity</b> ( Please check appropriate item from numbers 1-22 )	<input type="checkbox"/> <b>Sales to nonresidents</b> ( Please check appropriate item from numbers 24 - 26 ) State of residence _____ Driver's License# _____ Driver's License State _____ SSN/ID# _____ 30 day Drive out # _____
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**General Exemption - check as applicable**

- 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. Motor vehicle fuel and use fuel subject to tax under ARS § 28-5606 or 5708.
- 6. Use fuel to a holder of a valid single trip use fuel tax permit issued under ARS § 28-5739.
- 7. Aviation fuel subject to the tax imposed under ARS § 28-8344.
- 8. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry.
- 9. Neat animals, horses, asses, sheep, raites, swine or goats used as breeding or production stock (including ownership shares in such animals).
- 10. 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.
- 11. Railroad rolling stock, rails, ties and signal control equipment used directly to transport persons or property for hire.
- 12. Buses or urban mass transit vehicles used directly to transport persons or property for hire or pursuant to a government mass transit program.
- 13. 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.
- 14. 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.

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