General Instructions for Arizona Form 5000A – Transaction Privilege Tax Exemption Certificate for Purchases for Resale

These instructions are intended for internal University of Arizona use and purchases only. For purchases not related to the University of Arizona, please seek guidance from the Arizona Department of Revenue.

Arizona Form 5000A is used to claim Arizona TPT (sales tax) exemptions from a vendor when making purchases for resale where tax will be collected on the retail sale to the end user. The Certificate is provided to vendors so they can document why sales tax was not charged to the University in these cases, or why they refunded sales tax already collected.

A portion of sections A and B have been pre-filled for the convenience of campus users. The Vendor’s Name will need to be completed by the Department making the purchase. As tax exemptions are determined on a purchase-on-purchase basis, the Certificate is generally used for a single transaction. If the Department makes tax-exempt purchases from the same vendor frequently, please contact Tax Compliance at 520-621-1957 or taxservices@fso.arizona.edu for assistance before using the Period From option. Using this option can unintentionally communicate to a vendor that all purchases from the University are exempt, which in turn can lead to erroneous billing and multifaceted payment issues for other campus users of the same vendor.

The Department that makes the purchase must complete the Description of Property Being Purchased section on the Certificate. Section E does not apply and none of the boxes should be marked.

Lastly, the Department that makes the purchase must complete the Certification section of the Certificate. The individual whose signature is on the Certification portion should be the one who authorized the purchase.

If additional assistance is needed when completing Arizona Form 5000A, please contact Tax Compliance at 520-621-1957 or taxservices@fso.arizona.edu.