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

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 5000 is used to claim Arizona TPT (sales tax) exemptions from a vendor. 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, B, and C 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 Reason for Exemption section on the Certificate by checking a box and providing additional information as required. Items 1-15 are exemptions provided by the Arizona Department of Revenue. Item 16 is an Other Deduction box. Individual Certificates for the below list of tax exemptions with Item 16 completed have been created for:

1. Machinery and equipment used for research and development,
2. Chemicals used for research and development,
3. Breeding or production animals,
4. Breeding or production feed,
5. Items for the physically or developmentally disabled, and
6. Software that tests or assesses student learning or promotes curriculum design and enhancement.

An additional individual Certificate with Item 16 not completed for Other Deduction is also provided if the exemption the Department is claiming is not listed or covered by one of the above exemptions. Please contact Tax Compliance at 520-621-1957 or taxservices@fso.arizona.edu to verify that the exemption exists, that the exemption applies, and to find the statutory citation of the exemption so that the Reason for Exemption portion of the form can be completed.
The Department making the purchase must complete the Describe the tangible personal property or service purchased or leased and its use below section.

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. In the case of items used for research and development, this is most often the principal investigator.

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