

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

Arizona Form 5000 is used to claim Arizona TPT (sales tax) exemptions from a vendor. The Certificate must be provided to the vendor in order for the vendor to document why sales tax is not charged to the University in these cases, or for the vendor to refund the sales tax already billed to the University.

The **Purchaser’s Name and Address, Check Applicable Box, and Choose one transaction type per Certificate** boxes have been pre-filled except for the **Vendor’s Name**, which will need to be completed by the Department making the purchase. As the tax exemption is 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](mailto:taxservices@fso.arizona.edu) for assistance before using the **Period From** option.

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 1-13 are exemptions provided on the Certificate by the Arizona Department of Revenue. Item 14 is an “Other Deduction” box. Individual Certificates for the below list of tax exemptions with Item 14 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, and
5. Items for the physically or developmentally disabled.

An additional individual Certificate with Item 14 not completed for “Other Deduction” is also provided if the exemption the Department is claiming is not listed anywhere on the Certificate, or covered by one of the above exemptions. Please contact Tax Compliance at 520-621-1957 or [taxservices@fso.arizona.edu](mailto: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 also 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 principle investigator.

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