



Arizona Form 5019-R

Online Lodging Marketplace Exemption Certificate (To be completed by Native American Property Owner)

The purpose of this Certificate is to provide an Online Lodging Marketplace (OLM) registered with the department pursuant to A.R.S. §42-5005 with exemption documentation from an owner of property in this state that is listed with the OLM, where such property is located on a Native American reservation and is owned by a member of the tribe for which the reservation was established.

The asterisked (*) items must be completed. The department may disregard this Certificate pursuant to A.R.S. §42-5009 if the Certificate is incomplete or erroneous.

A. I am an unlicensed business for Transaction Privilege Tax purposes and the owner of property in this state that is located on the reservation of which I am a member.

* NAME
*ADDRESS
CITY, TOWN STATE ZIP CODE * PHONE NUMBER
TRIBAL BUSINESS LICENSE NUMBER OR TRIBAL NUMBER NAME OF TRIBE TRIBAL GOVERNMENT

B. Online Lodging Marketplace (OLM)

* NAME * TPT LICENSE NUMBER
*ADDRESS
CITY, TOWN STATE ZIP CODE * PHONE NUMBER

C. Lodging Accommodation Information (provide requested information)

*Property Address - Location of the property rented through the OLM, include room numbers if applicable. No P.O. Boxes AND *
[] Period From: _____ To: _____
[] Until revoked
[] Single Transaction

D. Certification

An OLM that has reason to believe that this Certificate is not accurate or complete will not be relieved of the tax liability for the business activity covered by the exemption and the OLM may be liable for payment of the amount equal to any tax, penalty or interest pursuant to A.R.S. §42-5009.

Willful misuse of this Certificate may subject the Native American Property Owner to criminal penalties of a felony pursuant to A.R.S. §42-1127(B).

I hereby certify that I have authority to sign this Certificate as the Native American Property Owner or on behalf of same.

SIGNATURE OF AUTHORIZED AGENT PRINT NAME
TITLE DATE SIGNED

Online Lodging Marketplace Exemption Certificate

GENERAL INSTRUCTIONS

In order to ensure the effectiveness of this Certificate, all required fields must be completed.

- A. The "NAME", "ADDRESS", and "PHONE NUMBER" fields of the NATIVE AMERICAN PROPERTY OWNER section must be completed. Include the Native American reservation on which the property is located and the Native American affiliation of the tribal member. If this accommodation is tribal owned, please provide the Tribal Business Number and mark the Tribal Government box. The OLM is not responsible for the tax if the property is located on the reservation of which the Native American is a member.
- B. The "NAME", "ADDRESS", "TPT LICENSE" and "PHONE NUMBER" fields of the OLM section must be completed.
- C. The Lodging Accommodation address and the period of time covered by this Certificate must be completed. The "From: To:" box or the "Until Revoked" box must be checked. The "From: To:" dates must be covered by this Certificate. If this is a single transaction, indicate this by marking the single transaction box. Include the Native American reservation on which the property is located.
- D. The "SIGNATURE", "TITLE", "PRINT NAME" and "DATE SIGNED" fields of the Signature section must be completed by the Native American Property Owner.

Both the Native American Property Owner and the OLM should retain copies of this Certificate for their records.

RETROACTIVE EFFECT

Certificates should be signed contemporaneously with the commencement of a business activity covered.

If this Certificate is not signed contemporaneously with the commencement of a business activity intended to be within the scope of the Certificate, but rather is signed after the fact, the Department of Revenue will accept the Certificate as evidence of the alleged facts. However, the person receiving the Certificate may not receive the benefit of the Certificate if the department determines that any of the facts set forth in the Certificate are inaccurate.