



Arizona Form 5020

Marketplace Seller/Remote Seller Exemption Certificate (To be completed by the Marketplace Facilitator)

The purpose of this Certificate is to provide a marketplace seller or remote seller (Seller) with documentation from a registered marketplace facilitator (Facilitator), as defined in A.R.S. §42-5001(9), that in relation to the sales made on behalf of the Seller on the Facilitator's marketplace, the Facilitator has remitted or will remit the applicable tax to the department pursuant to A.R.S. §42-5014. The Seller should deduct any gross receipts covered by this Certificate from its tax base if it is required to file as a remote seller. The Seller is required to file if it also sells directly to Arizona customers in addition to selling its products through a Facilitator's marketplace and has met Arizona's economic nexus or has a physical presence in the state. This Certificate must be completed by the Facilitator. Sellers that only sell on a Facilitator's marketplace will also need to obtain this Certificate even though they do not have to report or file.

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. If disregarded, the Seller accepting the Certificate will have the burden of proving that it is not liable for the retail tax.

A. Marketplace Facilitator (Facilitator)
I am registered with the Department pursuant to A.R.S. §42-5005.
* NAME * TPT LICENSE NUMBER
* ADDRESS
CITY, TOWN STATE ZIP CODE * PHONE NUMBER
* MARKETPLACE ADDRESS (WEBSITE OR PHYSICAL LOCATION THROUGH WHICH PRODUCTS ARE SOLD)

B. Marketplace Seller (Seller)
* NAME
* ADDRESS
CITY, TOWN STATE ZIP CODE * PHONE NUMBER
* TPT LICENSE NUMBER
By checking this box the Seller certifies it is not making direct sales into Arizona other than through the marketplace facilitator and that it has not met Arizona's economic nexus or has no physical presence in the state. It further certifies that it does not have a TPT license.

C. General Instructions
In order to ensure the effectiveness of the Certificate, all required fields must be completed.
A. The "NAME", "ADDRESS", "TPT LICENSE NUMBER" and "PHONE NUMBER" fields in the marketplace facilitator (Facilitator) section must be completed. The Facilitator is the entity responsible for the tax. The Facilitator must complete this section.
B. The "NAME", "ADDRESS", "PHONE NUMBER" and "TPT LICENSE" fields of the marketplace seller (Seller) section must be complete. If the Seller does not have a license number, the no license box in the "TPT LICENSE" field must be marked. The Seller must complete this section. This Certificate is automatically valid until revoked.
The Seller should retain copies of this Certificate for its records.