



Arizona Form 5000M

Non-TPT Licensed Contractor Certificate (MRRA Project)

- Use Form 5000M only to make purchases of tangible personal property that are statutorily exempt from state or city tax and the exemption is available to a non-TPT licensed contractor for an MRRA project pursuant to A.R.S. § 42-5008.01(B)(5). All other purchases by an MRRA contractor are taxable at the time of purchase.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009 and pertains only to Maintenance, Repair, Replacement or Alteration ("MRRA") projects. This Certificate provides documentation to allow a contractor that does not have a TPT license to purchase certain tangible personal property exempt from TPT or use tax, when a specific deduction under A.R.S. § 42-5061 authorizes such a purchase. It is to be filled out completely by the purchaser and furnished to the vendor at the time of sale, who must be able to accept the Certificate in good faith. Incomplete Certificates are not considered to be accepted in good faith.

A. Non-TPT Licensed Contractor: Contractor's Name, Taxpayer Identification Number (TIN), Address, City, State, ZIP Code, Contractor's Email (Optional), Vendor's Name. B. Check Applicable Box: Single Transaction Certificate, Period From Through (You must choose specific dates for which the certificate will be valid. You are encouraged not to exceed a 12 month period. However, a certificate will be considered to be accepted in good faith for a period not to exceed 48 months if the vendor has documentation the TPT license is valid for each calendar year covered in the certificate.) Contractor's Telephone Number (Optional)

C. Precise Nature of Purchaser's Business:

D. Description of tangible personal property purchased for real property or fixture MRRA project:

E. Reason for Qualification - Customer or Specific Project (check one):

- *Qualifying Hospital, *Qualifying Health Care Organization, *Qualifying Community Health Center, 501(c)(3) Organization Feeds Needy, 501(c)(3) Organization Residential Apt Housing, Qualifying Health Sciences Educational Institution, *501(c)(3) Organization Disabled Persons' Rehabilitation Program, **Computer Data Center (Equipment), MRRA of Machinery or Equipment or other Items in A.R.S. § 42-5061(B) or (M) [Solar Device] that are Affixed to Real Property, MRRA Project Located on Indian Reservation when the Owner is the Indian Tribe or an Affiliated Indian pursuant to A.R.S. § 5061(A)(59), ***MRRA Project: General Contractor has TPT license and has provided Form 5005 to Non-TPT Licensed Contractor listed in A above, Other A.R.S. §

*Attach Arizona Dept. of Revenue letter issued to organization **Attach Arizona Commerce Authority Certification ***Attach Form 5005

F. MRRA Project Customer and Address:

Name, Project Street Address, City, State, ZIP Code, Business, Residential

G. Certification

A vendor that has reason to believe that this Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor that accepts a Certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption. If the purchaser cannot establish the accuracy and completeness of the information provided in the Certificate, the purchaser is liable for an amount equal to any taxes that the seller would have been required to pay, plus penalties and interest pursuant to A.R.S. § 42-5008.01. The tax liability will be based on the location of the MRRA project. Willful misuse of this Certificate will subject the purchaser to the criminal penalties of a class 5 felony pursuant to A.R.S. § 42-1127(B).

I, (print full name) _____, hereby certify that the tangible personal property described above is purchased for incorporation into a MRRA project, and is authorized under A.R.S. § 42-5061. I certify that the information on this Certificate is true, accurate and complete.

SIGNATURE OF NON-TPT LICENSED MRRA CONTRACTOR TITLE DATE