

# ARIZONA TAX EXEMPTION CERTIFICATE

This exemption Certificate is prescribed by the Department of Revenue to ARS 42-1316

This Certificate is to be completed by the purchaser and furnished to the vendor. The vendor Shall retain this Certificate. Incomplete Certificates are not considered to be accepted in good Faith.

## INFORMATION

**Purchaser's Business Name and Address**

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**Arizona Transaction Privilege Tax License #**

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TIN \_\_\_\_\_

Other Tax License # \_\_\_\_\_

If no license number, provide reason: \_\_\_\_\_

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**Precise Nature of Business**

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**Check Applicable Box:** Single Purchase Certificate Period:\_\_\_\_\_ Through \_\_\_\_\_

*If the Period box is checked, this Certificate continues in force from the date of signature through the stated period, unless canceled by the purchaser or the vendor, for the tangible personal property described below.*

## EXEMPTION

*Purchases under this Certificate are limited to the reasons checked in the exemption section of this Certificate. The Purchaser's Transaction Privilege Tax License number shall be recorded on every invoice.*

**Reason for Exemption (check one or more)**

- 1. Tangible personal property to be resold in the ordinary course of business.
- 2. Tangible personal property to be leased or rented in the ordinary course of business.
- 3. Tangible personal property to be incorporated into taxable construction contracting for hire.
- 4. Food, drink, condiments for sale or consumption by employees during work hours, in a restaurant business
- 5. Food, drink, condiments or accessories purchased by a school district for consumption during school hours at one of the school district's public schools.
- 6. Motor vehicle fuel and use fuel subject to tax under ARS 28-1501 or 1502.
- 7. Use fuel to a holder of a valid single trip use fuel tax permit issued under ARS 28-1559.
- 8. Aviation fuel subject to the tax imposed under ARS 28-1765.01.

- 9. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water, or coal slurry.
- 10. Animals used as breeding or production stock (including ownership shares in such animals).
- 11. Airplanes, navigational and communication instruments and related accessories sold to:
  - Airlines holding a federal certificate of public convenience and necessity; or
  - Airlines holding a foreign air carrier permit for air transportation; or
  - Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state.
- 12. Railroad rolling stock, rails, ties, and signal control equipment used directly to transport persons or property for hire.
- 13. Buses or urban mass transit vehicles used to directly transport persons or property for hire or pursuant to a government mass transit program.
- 14. Central office switching equipment, switchboard, private branch exchange equipment, microwave radio equipment and carrier equipment including optical fiber, coaxial cable and other transmission media which are components of carrier systems sold to persons engaged in the telecommunications business.
- 15. New machinery and equipment consisting of tractors, tractor drawn implements, self powered implements and drip irrigation lines, used for commercial production of agriculture, horticultural, viticultural and floricultural crops in Arizona.
- 16. Machinery, equipment or transmission lines used directly in producing or transmitting electrical power, but not including distribution.
- 17. Groundwater measuring devices required under ARS 45-604.
- 18. Machinery or equipment used directly in the following processes:
  - Manufacturing, processing or fabricating
  - Job printing
  - Refining or metallurgical operations.
  - Extraction of ores or mineral from the earth for commercial purposes.
  - Extraction of, or drilling for, oil or gas from the earth for commercial purposes.
- 19. Other: Cite specific statutory authority for the exemption of the tangible personal property

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**Describe the tangible personal property purchased and its use below.**

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### **CERTIFICATION**

Any abuse, misuse, or unauthorized use of this Certificate constitutes a serious violation and will lead to revocation of the Certificate and its attendant privileges. Misuse of this Certificate will subject the purchaser to the civil penalties of ARS 42-1316. Willful misuse of this Certificate will subject the purchaser to the penalties of a felon pursuant to ARS 42-137.B.2.

I, (print full name) \_\_\_\_\_, hereby certify that these purchases are exempt from Arizona transaction privilege tax and that the information on this Certificate is true, accurate and complete. Further, if purchasing as an agent, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

Signature of purchaser \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

*Exact reproductions and photocopies of this Certificate are acceptable for use.*