

Content #13

I.

Federal Diplomat Exemption

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I.A

~Federal~

Diplomat Exemption

NO TAX (State or City)

Qualifications for Exemption / Deduction

- ❖ Foreign Mission and Diplomatic Agents, as well as members of the United Nations (UN), the Organization of American States (OAS), the World Bank (WB), and the International Monetary Fund (IMF) are allowed a Diplomatic Tax Exemption on official and personal vehicles with proper ID.

- ❖ Prior to the sale, the United States Department of State's Office of Foreign Missions must clear each vehicle purchase for tax exemption before transaction is completed.
 - Corporate procedures require the Earnhardt Representative to contact the Foreign Affairs office at (202) 895-3563 or (415) 744-2910 in order to obtain clearance of the tax exempt sale

 - The Office of Foreign Affairs will provide a letter immediately (via fax) as to whether or not the Purchaser is eligible for the exemption.

- ❖ A 30-day general use permit is required to be issued
 - Corporate procedures allow for a purchase of this permit from AADA

I.B

~Federal~

Diplomat Exemption

NO TAX (State or City)

❖ Identification

- Verify we have a copy of the proper ID for the exemption from Tax. The following are acceptable identifications
 - A mission tax exemption card
 - A protocol identification card
 - A personal tax exemption card (the only acceptable document for UN members)

❖ Office of Foreign Missions Authorization

- Verify we contacted the local Office of Foreign Missions and obtained a “Letter of Authorization”
- Verify the letter states that the Purchaser is eligible for the exemption

❖ Form 5000 – Exemption Certificate

- Verify the Purchaser’s name and address are completed
- Verify the certificate Single Transaction Certificate is marked
- Verify that “Transaction with a Foreign Diplomat” is marked in “C.”
- Verify box 13 is marked in “D. Reason for Exemption”
- Verify tangible property (vehicle) purchased denotes the Make, Model & VIN number
- Verify the signature of the person completing the form is on the form
- Verify the signature date is, approximately, the date of the deal

❖ 30-day General Use Permit

- Verify a copy of the 30-day General Use Permit is in the deal...**A TRP or 90-day Drive-out is not acceptable**



Arizona Form 5000

Transaction Privilege Tax Exemption Certificate

- Do not use Form 5000 to claim sale for resale. Use Form 5000A.
- Do not use Form 5000 if you are a non-TPT licensed contractor. Use Form 5000M.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document and establish a basis for state and city tax deductions or exemptions. It is to be filled out completely by the purchaser and furnished to the vendor at the time of the sale. The vendor shall retain this Certificate for single transactions or for the specified period as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one category of exemption may be claimed on a Certificate.

| A. Purchaser's Name and Address: | B. Check Applicable Box: |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Name | <input checked="" type="checkbox"/> Single Transaction Certificate ← |
| Address | <input type="checkbox"/> Period From _____ Through _____ |
| City State ZIP Code | (You must choose specific dates for which certificate will be valid not to exceed a 12 month period.) |
| Vendor's Name <i>Turnhardt</i> | |

| C. Choose one transaction type per Certificate: | |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Transactions with a Business | <input type="checkbox"/> Transactions with Native Americans & Native American Businesses (See reason #12.) |
| Arizona Transaction Privilege Tax (TPT) License Number | Tribal Business License Number OR Tribal Number |
| SSN / EIN | Name of Tribe |
| Other Tax License Number | <input type="checkbox"/> Transactions with a U.S. Government entity (See reasons #9 and #10.) |
| If no license, provide reason: | <input checked="" type="checkbox"/> Transaction with a Foreign Diplomat (See reason #13.) |
| Precise Nature of Purchaser's Business | |

| D. Reason for Exemption: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Check the box indicating one of the more common exemptions provided below, or use Box 14 or 15 to cite the appropriate authority for another exemption (deduction). Refer to www.azdor.gov/Forms/TransactionPrivilegeTax.aspx for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply. |
| <input type="checkbox"/> 1. Tangible personal property to be leased or rented in the ordinary course of the purchaser's licensed business. |
| <input type="checkbox"/> 2. Tangible personal property to be incorporated into a taxable contracting project, or a maintenance, repair, replacement or alteration project. |
| <input type="checkbox"/> 3. Food, drink, or condiments purchased by a restaurant business. |
| <input type="checkbox"/> 4. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry. |
| <input type="checkbox"/> 5. Aircraft, navigational and communication instruments and related accessories sold or leased to: <ul style="list-style-type: none"> <input type="checkbox"/> Airlines holding a federal certificate of public convenience and necessity; or <input type="checkbox"/> Airlines holding a foreign air carrier permit for air transportation; or <input type="checkbox"/> Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state. |
| <input type="checkbox"/> 6. Machinery or equipment used directly in the following business activities: <ul style="list-style-type: none"> <input type="checkbox"/> Manufacturing, processing or fabricating. <input type="checkbox"/> Job printing. <input type="checkbox"/> Refining or metallurgical operations. <input type="checkbox"/> Extraction of ores or minerals from the earth for commercial purposes. <input type="checkbox"/> Extraction of, or drilling for, oil or gas from the earth for commercial purposes. |
| <input type="checkbox"/> 7. Other income producing capital assets. (Cities only.) |
| <input type="checkbox"/> 8. Food, drink or condiments for consumption within the premises of any prison, jail or other institution under the jurisdiction of the state department of corrections, the department of public safety, the department of juvenile corrections or a county sheriff. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours. |
| <input type="checkbox"/> 9. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer. (Retail, personal property rental and mining classifications only.) |
| <input type="checkbox"/> 10. Fifty percent of the gross proceeds or gross income from the sale of tangible personal property directly to the United States Government or its departments or agencies. (Retail classification only.) |

Your Name (as shown on page 1)

Arizona Transaction Privilege Tax License Number

- 11. Electricity or natural gas sold to a business that is at least 51% manufacturing or smelting if at least 51% of the electricity or natural is used in the manufacturing or smelting operation. (Utilities classification only.)
- 12. Sale or lease of tangible personal property to affiliated Native Americans if the solicitation for sale, signing of the contract, delivery of the goods and payment for the goods all occur on the reservation. **NOTE:** The vendor shall retain adequate documentation to substantiate the transaction.
- 13. Foreign diplomat. **NOTE:** Limited to authorization on the U.S. Department of State Diplomatic Tax Exemption Card. The vendor shall retain a copy of the U.S. Department of State Diplomatic Tax Exemption Card and any other documentation issued by the U.S. Department of State. Motor vehicle purchases or leases must be pre-authorized by the Office of Foreign Missions ("OFM"). See "Vehicle Tax Exemption" at www.state.gov/ofm/tax/
- 14.* Other Deduction: Cite the Arizona Revised Statutes authority for the deduction. A.R.S. § _____
Description: _____
- 15.* Other Cities Deduction: Cite the Model City Tax Code authority for the deduction. M.C.T.C. § _____
Description: _____

*Refer to www.azdor.gov/Forms/TransactionPrivilegeTax.aspx for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply.

E. Describe the tangible personal property or service purchased or leased and its use below.
(Use additional pages if needed.)

year, make, model, VIN #

F. 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 the transaction privilege tax, penalty and interest which the vendor would have been required to pay if the vendor had not accepted the Certificate. Misuse of this Certificate will subject the purchaser to payment of the A.R.S. § 42-5009 amount equal to any tax, penalty or interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to A.R.S. § 42-1127(B).

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

SIGNATURE OF PURCHASER

DATE

TITLE

IDENTIFICATION CARDS



The United States Department of State, Office of Protocol, issues identification documents to foreign government personnel who are entitled to immunity. Samples of the ID's are provided here. Because there are different degrees of immunity, law enforcement officers should read carefully identification cards presented to them. Questions regarding an individual's status or immunity should be referred during working hours to the Office of Protocol, 202/647-1985; after hours to the Bureau of Diplomatic Security, 202/647-7277.

| | | |
|---------------------------------------------|---------------------------|-------|
| DIPLOMATIC IDENTIFICATION CARD | | Photo |
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-85-4571-51 | |
| EXPIRES | 06/30/92 | |
| DATE OF BIRTH | 03/09/42 | |
| NAME | JEAN D. HARRIS - SAMPLE - | |
| TITLE | COUNSELOR | |
| MISSION | RURITANIA | |
| LOCATION | WASHINGTON, DC | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly notified to the Department of State and under international law enjoys immunity from criminal jurisdiction. The bearer shall not be liable to any form of arrest or detention, but may be given a notice of violation.

The bearer shall be treated with due respect and all appropriate steps shall be taken to prevent any attack on the bearer's person, freedom or dignity.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES.

IF FOUND, RETURN TO Office of Protocol Department of State Washington, DC 20520

Return postage guaranteed

SIGNATURE NOT VALID UNLESS SIGNED

Blue bordered cards are issued to diplomatic officers and their families. They are entitled to full criminal immunity and may not be arrested or detained.

| | | |
|----------------------------------------------------------------------------------------|---------------------------|-------|
| UNITED STATES DEPARTMENT OF STATE Diplomatic Identification Card UNITED NATIONS | | Photo |
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-88-3437-51 | |
| EXPIRES | 06/30/92 | |
| DATE OF BIRTH | 08/25/45 | |
| NAME | JOHN S. BISHOP - SAMPLE - | |
| TITLE | ATTACHMENT | |
| MISSION | RURITANIA | |
| LOCATION | NEW YORK, NY | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly notified to the Department of State and under international law enjoys immunity from criminal jurisdiction. The bearer shall not be liable to any form of arrest or detention, but may be given a notice of violation.

The bearer shall be treated with due respect and all appropriate steps shall be taken to prevent any attack on the bearer's person, freedom or dignity.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (212) 464-4311 FROM 8AM TO 5PM EASTERN TIME AND (212) 464-4444 AT ALL OTHER TIMES.

IF FOUND, RETURN TO: Host Country Affairs U.S. Mission to U.N. 780 United Nations Plaza New York, New York 10017

Return postage guaranteed

22602

SIGNATURE NOT VALID UNLESS SIGNED

Blue bordered cards are issued to UN diplomatic officers and their families. They are entitled to full criminal immunity and may not be arrested or detained.

| | | |
|---------------------------------------------|-----------------------------|-------|
| OFFICIAL IDENTIFICATION CARD | | Photo |
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-82-9361-51 | |
| EXPIRES | 03/31/92 | |
| DATE OF BIRTH | 08/25/52 | |
| NAME | SALLIE D. GREENE - SAMPLE - | |
| TITLE | ADMINISTRATIVE ASSISTANT | |
| MISSION | RURITANIA | |
| LOCATION | WASHINGTON, DC | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly notified to the Department of State and under international law enjoys immunity from criminal jurisdiction. The bearer shall not be liable to any form of arrest or detention, but may be given a notice of violation.

The bearer shall be treated with due respect and all appropriate steps shall be taken to prevent any attack on the bearer's person, freedom or dignity.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES.

IF FOUND, RETURN TO Office of Protocol Department of State Washington, DC 20520

Return postage guaranteed

SIGNATURE NOT VALID UNLESS SIGNED

Green bordered cards are issued to embassy administrative and technical staff employees and their families. This card signifies that the bearer is entitled to full criminal immunity and may not be arrested or detained.

| | | |
|---------------------------------------------|--------------------------|-------|
| OFFICIAL IDENTIFICATION CARD | | Photo |
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-78-5733-31 | |
| EXPIRES | 06/30/91 | |
| DATE OF BIRTH | 05/20/38 | |
| NAME | JOHN E. JONES - SAMPLE - | |
| TITLE | DRIVER | |
| MISSION | RURITANIA | |
| LOCATION | WASHINGTON, DC | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly notified to the Department of State and under international law enjoys immunity from jurisdiction with respect to acts performed in the course of official duties. This form of immunity must be used before, and prevent by, the appropriate judicial authorities. The bearer is not immune from arrest or the issuance of a citation.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES.

IF FOUND, RETURN TO Office of Protocol Department of State Washington, DC 20520

Return postage guaranteed

SIGNATURE NOT VALID UNLESS SIGNED

Green bordered cards are issued to embassy service staff employees. This card signifies that the bearer is entitled to immunity for official acts only.

| CONSULAR IDENTIFICATION CARD | | Photo |
|---------------------------------------------|--------------------------|-------|
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-68-4761-51 | |
| EXPIRES | 06/30/92 | |
| DATE OF BIRTH | 03/19/48 | |
| NAME | JOHN P. SMITH - SAMPLE - | |
| TITLE | CONSUL GENERAL | |
| MISSION | RURITANIA | |
| LOCATION | NEW YORK, NY | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly recognized by the Department of State and under international law shall not be amenable to jurisdiction with respect to acts performed in the exercise of consular functions. This form of immunity must be asserted before, and proven to, the appropriate judicial authorities. The bearer shall not be liable to arrest or detention pending trial except on a warrant for a felony offense.

The bearer shall be treated with due respect and a notice of violation may be issued.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES

IF FOUND, RETURN TO: Office of Protocol, Department of State, Washington, DC 20520

Return postage guaranteed

SIGNATURE (NOT VALID UNLESS SIGNED)

Red bordered cards are issued to career consular officers. This card signifies that the bearer is entitled to immunity for official acts only.

| CONSULAR IDENTIFICATION CARD | | Photo |
|---------------------------------------------|---------------------------|-------|
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-85-4567-51 | |
| EXPIRES | 06/30/91 | |
| DATE OF BIRTH | 03/19/50 | |
| NAME | JEAN L. GREENE - SAMPLE - | |
| TITLE | ADMINISTRATIVE OFFICER | |
| MISSION | RURITANIA | |
| LOCATION | NEW YORK, NY | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person is registered with the Department of State and under international law shall not be amenable to jurisdiction with respect to acts performed in the exercise of consular functions. This form of immunity must be asserted before, and proven to, the appropriate judicial authorities. The bearer is not immune from arrest or the issuance of a citation.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES.

IF FOUND, RETURN TO: Office of Protocol, Department of State, Washington, DC 20520

Return postage guaranteed

SIGNATURE (NOT VALID UNLESS SIGNED)

Red bordered cards are issued to career consular employees. This card signifies that the bearer is entitled to immunity for official acts only.

| CONSULAR IDENTIFICATION CARD | | Photo |
|---------------------------------------------|--------------------------|-------|
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-75-1233-51 | |
| EXPIRES | 06/30/92 | |
| DATE OF BIRTH | 04/26/40 | |
| NAME | JOHN L. SMITH - SAMPLE - | |
| TITLE | VICE CONSUL | |
| MISSION | RURITANIA | |
| LOCATION | NEW YORK, NY | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

In accordance with a special agreement, this person enjoys immunity from criminal jurisdiction. The bearer shall not be liable to any form of arrest or detention, but may be given a notice of violation.

The bearer shall be treated with due respect and all appropriate steps shall be taken to prevent any attack on the bearer's person, freedom, or dignity.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES

IF FOUND, RETURN TO: Office of Protocol, Department of State, Washington, DC 20520

Return postage guaranteed

SIGNATURE (NOT VALID UNLESS SIGNED)

Red bordered cards are issued to consular officers/employees and their families from countries with which the United States has special agreements. They are entitled to full criminal immunity and may not be arrested or detained.

| CONSULAR IDENTIFICATION CARD | | Photo |
|---------------------------------------------|--------------------------|-------|
| UNITED STATES DEPARTMENT OF STATE | | |
| NUMBER | RU-69-6789-51 | |
| EXPIRES | 06/30/94 | |
| DATE OF BIRTH | 01/26/40 | |
| NAME | JOHN P. JONES - SAMPLE - | |
| TITLE | HONORARY CONSUL | |
| MISSION | RURITANIA | |
| LOCATION | NEW YORK, NY | |
| SEE REVERSE SIDE FOR STATEMENT OF IMMUNITY. | | |

This person has been duly recognized by the Department of State and under international law shall not be amenable to jurisdiction with respect to official acts performed in the exercise of consular functions. This form of immunity must be asserted before, and proven to, the appropriate judicial authorities. The bearer is not immune from arrest or the issuance of a citation. The bearer shall be treated with due respect.

Chief of Protocol

LAW ENFORCEMENT INQUIRIES SHOULD BE DIRECTED TO (202) 647-1985 FROM 8AM TO 5PM EASTERN TIME AND (202) 647-2412 AT ALL OTHER TIMES.

IF FOUND, RETURN TO: Office of Protocol, Department of State, Washington, DC 20520

Return postage guaranteed

SIGNATURE (NOT VALID UNLESS SIGNED)

Red bordered cards are issued to honorary consular officers. This card signifies that the bearer is entitled to limited immunity for official acts only.



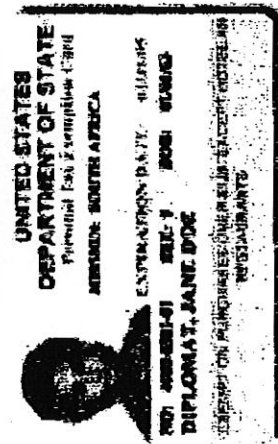
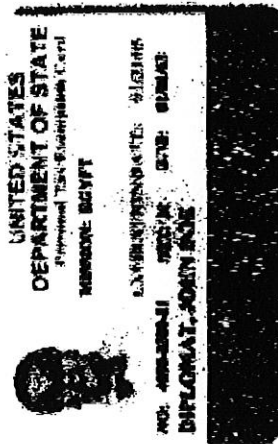
DIPLOMATIC TAX EXEMPTION PROGRAM



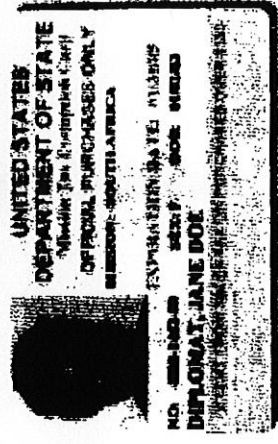
OFFICE OF FOREIGN MISSIONS

These are samples of the tax exemption cards issued by the U.S. Department of State to certain foreign government personnel and offices. The plastic cards, which are the size of credit cards and have a hologram, are valid nationwide and in the Commonwealth of Puerto Rico. Cards are used at the point of sale for exemption from state and local sales, restaurant, lodging, and similar taxes normally charged to customers. Some cards have restrictions on tax-free purchases. See explanations below. Tax exemption cards are not valid for exemption from taxes on telephones, other utilities, gasoline purchases or automobile purchases. Cards are not transferable; only the person whose photograph appears on the front side of card may use it.

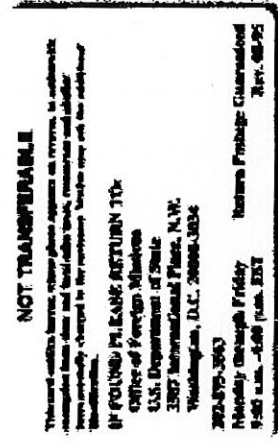
Tax Exemption Cards for Personal Purchases



Tax Exemption Cards for Mission (Official) Business



Reverse of both Mission and Personal Tax Exemption Cards



Blue Strips

Full tax exemption on all personal and official purchases.

Yellow Strips

Full tax exemption on all personal purchases and official purchases except restricted category(ies) identified on the face of the card.

For questions regarding the tax exemption program, contact your State Tax Authority. You may also contact the regional office of the Office of Foreign Missions located nearest you.

| | | | |
|-------------|----------------|----------------|----------------|
| Chicago | (312) 353-5762 | New York | (212) 826-4500 |
| Honolulu | (808) 522-8125 | San Francisco | (415) 744-2910 |
| Los Angeles | (310) 235-6292 | Washington, DC | (202) 895-3563 |
| Miami | (954) 630-1146 | | |

Mission tax exemption cards are issued to embassies, consulates, and international organizations for official purchases only and for the sole benefit of the mission identified on the face of the card. All purchases must be made in the name of the mission and paid for by mission check or credit card (not cash or personal check). Personal purchases prohibited.

OFM's mailing address (which will be reflected on future editions of the card):

Office of Foreign Missions
U.S. Department of State
Washington, DC 20522-3303

Under the authority of the Foreign Missions Act, (22 USC 4301 et seq.), Tax Exemption Cards are issued to certain official personnel from foreign countries who are stationed in the United States while working as diplomats, consular officers, or staff members at foreign embassies and consulates, and other organizations such as the United Nations.

Tax exemption is a treaty obligation of the United States under Article VI of the Constitution. The United States is a party to various treaties and agreements which recognize diplomats as official, duly accredited representatives of foreign sovereign countries. Under international law, sovereign countries cannot impose certain taxes on accredited diplomats or other representatives of foreign countries.

Content #13

II

Government Agencies Exemption

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- A) Government Exempt Qualifications-----Page 2
- B) Required Doc's & Audit Examination-----Page 3

II.A ~Government Exemption~ 50% exempt

Qualifications for Exemption / Deduction

- ❖ Sales of automobiles directly to the United States Government or its Departments or Agencies, qualify for the exemption of 50% of the tax rate from all taxing jurisdictions (State, County & City).
- ❖ However, the following are a few Entities included in the definition of Government Entities that ARE exempt from the STATE but **ARE NOT exempt (non-exempt) from the CITY TAX:**
 - National banks
 - Federally chartered or insured banks
 - Savings and loan institutions
 - Credit unions
- ❖ On repairs made to United States Government vehicles, the sale of the repair parts is 100% exempt from tax.
- ❖ However, the same Entities noted above **ARE NOT exempt from city tax.**
- ❖ Purchaser should be able to provide a copy of their Business license or a letter of exemption from a Government Entity
- ❖ Purchaser should be able to provide a copy of their W-9 form

II.B ~Government Exemption~

REQUIRED DOCUMENTATION / EXAMINATION

- ❖ **Business license and/or a letter of exemption from a Government Entity**
 - Verify the Government Entity's name to be the same on all documents throughout the deal
 - Buyers order
 - Exempt form
 - TRP or 90-day permit (if not Arizona agency)

- ❖ **W-9 Form (Taxpayer Identification Number and Certification)**
 - Verify the name is the same as the business license or letter of exemption
 - Verify the same number listed on the Form 5000

- ❖ **Form 5000 – Exemption Certificate**
 - Verify purchasers information; name and address are completed in full in the Government Entities information
 - If the form 5000 is a blanket/Annual certificate, verify the date of the deal is within the date of the new purchase.
 - Verify the form 5000 is current or an update is attached
 - If don't have an update print a copy of the verification from <http://www.AZTAXES.GOV> click on license verification
 - Verify "Transactions with a U.S. Government entity" is marked as transaction type in "C."
 - Verify the Reason for Exemption, Box 10, is marked for the purchase of a vehicle to a Government Entity. (50% Exempt)
 - Verify the Reason for Exemption, Box 9, is marked for the parts being installed during a repair of the Government Entity's vehicle (100% Exempt)
 - Verify the signature of person signing on behalf of the Government Entity
 - Title of Signer

- ❖ **TRP or 90-day drive out permit**
 - Verify a copy is in the deal
 - **TRP** – temporary license plate if registering in Arizona
 - **-OR -**
 - **90-Day drive out** if registering in another State

- ❖ **Review the sales tax assessed**
 - Verify that half the combined of State/County & City tax was charged when applicable
 - We must take ½ of a deduction of the net sales price when reporting on the TPT form.
 - Verify we charged the full City tax on any Government Entity that is noted in "Qualifications" on a previous page as **"non-exempt"**



Arizona Form 5000

Transaction Privilege Tax Exemption Certificate

- Do not use Form 5000 to claim sale for resale. Use Form 5000A.
- Do not use Form 5000 if you are a non-TPT licensed contractor. Use Form 5000M.

This Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document and establish a basis for state and city tax deductions or exemptions. It is to be filled out completely by the purchaser and furnished to the vendor at the time of the sale. The vendor shall retain this Certificate for single transactions or for the specified period as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one category of exemption may be claimed on a Certificate.

| | | | | | |
|-----------------------------------------|-------|----------|-------------------------------------------------------------------------------------------------------|--|--|
| A. Purchaser's Name and Address: | | | B. Check Applicable Box: | | |
| Name | | | <input checked="" type="checkbox"/> Single Transaction Certificate ← | | |
| Address | | | <input type="checkbox"/> Period From _____ Through _____ | | |
| City | State | ZIP Code | (You must choose specific dates for which certificate will be valid not to exceed a 12 month period.) | | |
| Vendor's Name <i>Eavinhardt</i> | | | | | |

| | |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| C. Choose one transaction type per Certificate: | |
| <input type="checkbox"/> Transactions with a Business | <input type="checkbox"/> Transactions with Native Americans & Native American Businesses (See reason #12.) |
| Arizona Transaction Privilege Tax (TPT) License Number | Tribal Business License Number OR Tribal Number |
| SSN / EIN | Name of Tribe |
| Other Tax License Number | <input checked="" type="checkbox"/> Transactions with a U.S. Government entity (See reasons #9 and #10.) |
| If no license, provide reason: | <input type="checkbox"/> Transaction with a Foreign Diplomat (See reason #13.) |
| Precise Nature of Purchaser's Business | |

| |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| D. Reason for Exemption: |
| Check the box indicating one of the more common exemptions provided below, or use Box 14 or 15 to cite the appropriate authority for another exemption (deduction). Refer to www.azdor.gov/Forms/TransactionPrivilegeTax.aspx for a complete list of state and city exemptions (deductions) and the business classes (codes) under which the deductions apply. |
| <input type="checkbox"/> 1. Tangible personal property to be leased or rented in the ordinary course of the purchaser's licensed business. |
| <input type="checkbox"/> 2. Tangible personal property to be incorporated into a taxable contracting project, or a maintenance, repair, replacement or alteration project. |
| <input type="checkbox"/> 3. Food, drink, or condiments purchased by a restaurant business. |
| <input type="checkbox"/> 4. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry. |
| <input type="checkbox"/> 5. Aircraft, navigational and communication instruments and related accessories sold or leased to: <ul style="list-style-type: none"> <input type="checkbox"/> Airlines holding a federal certificate of public convenience and necessity, or <input type="checkbox"/> Airlines holding a foreign air carrier permit for air transportation; or <input type="checkbox"/> Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state. |
| <input type="checkbox"/> 6. Machinery or equipment used directly in the following business activities: <ul style="list-style-type: none"> <input type="checkbox"/> Manufacturing, processing or fabricating. <input type="checkbox"/> Job printing. <input type="checkbox"/> Refining or metallurgical operations. <input type="checkbox"/> Extraction of ores or minerals from the earth for commercial purposes. <input type="checkbox"/> Extraction of, or drilling for, oil or gas from the earth for commercial purposes. |
| <input type="checkbox"/> 7. Other income producing capital assets. (Cities only.) |
| <input type="checkbox"/> 8. Food, drink or condiments for consumption within the premises of any prison, jail or other institution under the jurisdiction of the state department of corrections, the department of public safety, the department of juvenile corrections or a county sheriff. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours. |
| <input checked="" type="checkbox"/> 9. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or <u>repairer</u> . (Retail, personal property rental and mining classifications only.) |
| <input checked="" type="checkbox"/> 10. Fifty percent of the gross proceeds or gross income from the <u>sale</u> of tangible personal property directly to the United States Government or its departments or agencies. (Retail classification only.) |

