

EXEMPTION	TAX CHOICE	SALES TAX EXEMPTION DOCUMENTS	ADOT REQUIRED DOCUMENTS
Non Reciprocal	A) Pay Full Tax	A) No exemption documents required	A) Nonresident 90-Day Drive out Permit w/ Affidavit signed
	B) Pay City Tax	B1) DL - (From non-reciprocal State & for each purchaser) B2) Form 5011 (for each purchaser) B3) Insurance Card (for each purchaser) B4) (if applicable) Trust Papers B5) (if applicable) Business License of Bus entity B6) (if applicable) Military Orders B7) (if applicable) AZ Student ID & Out-of-state tuition fee stmt from the educational institution	B) Nonresident 90-Day Drive out Permit (NO Affidavit: 2nd page of 5011 replaces)
	C) Pay Zero Tax	C1) DL - (From non-reciprocal State & for each purchaser) C2) Form 5011 (for each purchaser) C3) Form 5010 - Page 1 C4) Form 5010 - Page 2 or BOL C5) Insurance Card (for each purchaser) C6) (if applicable) Trust Papers C7) (if applicable) Business License of Bus entity C8) (if applicable) Military Orders C9) (if applicable) AZ Student ID & Out-of-state tuition fee stmt from the educational institution	C) Nonresident 90-Day Drive out Permit (NO Affidavit: 2nd page of 5011 replaces)
Reciprocal State - Reduced Rate	A) Pay Full Tax	A) No exemption documents required	A) Nonresident 90-Day Drive out Permit w/ Affidavit signed
	B) Pay State Reduced Tax plus city tax	B1) DL - (From a U.S. State outside of Arizona & for each purchaser) B2) Form 5011 (for each purchaser) B3) Computational Worksheet B4) Insurance Card (for each purchaser) B5) (if applicable) Trust Papers B6) (if applicable) Business License of Bus entity B7) (if applicable) Military Orders B8) (if applicable) AZ Student ID & Out-of-state tuition fee stmt from the educational institution	B) Nonresident 90-Day Drive out Permit (NO Affidavit: 2nd page of 5011 replaces)
	C) Pay Zero Tax	C1) DL - (From a U.S. State outside of AZ & for each purchaser) C2) Form 5011 (for each purchaser) C3) Form 5010 - Page 1 C4) Form 5010 - Page 2 or BOL w/ proof of us paying for transport svc C5) Insurance Card (for each purchaser) C6) (if applicable) Trust Papers C7) (if applicable) Business License of Bus entity C8) (if applicable) Military Orders C9) (if applicable) AZ Student ID & Out-of-state tuition fee stmt from the educational institution	C) Nonresident 90-Day Drive out Permit (NO Affidavit: 2nd page of 5011 replaces)

EXEMPTION	TAX CHOICE	SALES TAX EXEMPTION DOCUMENTS	ADOT REQUIRED DOCUMENTS
Foreigner	A) Pay Full Tax	A) No exemption documents required	A) Nonresident 90-Day Drive out Permit w/ Affidavit signed
	B) Pay Zero Tax	C1) DL - (From a U.S. State outside of AZ & for each purchaser) C2) Form 5012 (for each purchaser) C3) Form 5010 - Page 1 C4) Form 5010 - Page 2 or BOL w/proof of us paying for transport svc C5) Insurance Card (for each purchaser) C6) Passport or Canadian Nexus Card, or border crossing card issued by country C6) (if applicable) Trust Papers C7) (if applicable) Business License of Bus entity C8) (if applicable) Military Orders C9) (if applicable) AZ Student ID & Out-of-state tuition fee stmt from the educational institution	B) Nonresident 90-Day Drive out Permit (NO Affidavit: 2nd page of 5012 replaces)
Interstate Commerce	Pay Zero Tax	1) new Form 5000; D, 14 & 15 2) BOL 3) Doc's reflecting order originating from out-of-state 4) Doc's reflecting shipment of legal documents out-of-state	none

EXEMPTION	TAX CHOICE	SALES TAX EXEMPTION DOCUMENTS	ADOT REQUIRED DOCUMENTS
Indian Member Exemption	A) Pay Full Tax	A) No exemption documents required	A) TRP
	A) Pay City Tax	A1) DL (reflecting AZ reservation address & for each purchaser) A2) (if applicable) Utility reflecting a physical address OR a Verification letter from the tribe A3) Tribal ID (for each purchaser) A4) Form 5013 A5) Printed map from the internet	A) TRP
	B) Pay Zero Tax	A1) DL (reflecting AZ reservation address & for each purchaser) A2) (if applicable) Utility reflecting a physical address OR a Verification letter from the tribe A3) Tribal ID (for each purchaser) A4) Form 5000 A5) Printed map from the internet A6) Reservation Sale Affidavit - Notarized A7) Proof the order originated from the reservation	B) Native American 90-day non resident permit w/ Affidavit signed
Reservation Business Exemption	A) Pay Full Tax	A) No exemption documents required	A) TRP
	B) Pay Zero Tax	A1) Letter reflecting: Reservation business Physical address on reservation Type of business was established for the benefit of the tribe A2) new Form 5000; D,12 A3) Printed map from the internet A4) Reservation Sale Affidavit Proof the order originated from the reservation Payment originated on the reservation Vehicle delivered on the reservation A5) Delivery Notarization form and BOL (if applicable)	B) Native American 90-day non resident permit w/ Affidavit signed

EXEMPTION	TAX CHOICE	SALES TAX EXEMPTION DOCUMENTS	ADOT REQUIRED DOCUMENTS
Resale / Lease / Exemption	Pay Zero Tax	<ul style="list-style-type: none"> <li>1) new Form 5000A, completed</li> <li>2) Business or TPT license</li> <li>3) Dealers license (Dealer only)</li> </ul>	<ul style="list-style-type: none"> <li>A) TRP - if registering in Arizona</li> <li>B) 90-Day - if registering in another state</li> </ul>
Non-Profit Exemption	Pay Zero Tax	<ul style="list-style-type: none"> <li>1) ADOR Exemption Letter Certification</li> <li>2) Business or TPT license (possibly)</li> <li>3) new Form 5000HC; completed</li> </ul>	<ul style="list-style-type: none"> <li>A) TRP - if registering in Arizona</li> <li>B) 90-Day - if registering in another state</li> </ul>
Federal Diplomat Exemption	Pay Zero Tax	<ul style="list-style-type: none"> <li>1) Tax exempt ID</li> <li>2) Foreign Mission of Affairs - Exemption Certification Letter</li> <li>2) Form 5000; D, 13</li> </ul>	<p>30-day use permit...can be issued by AADA or MVD</p> <p><b>NOTE: TRP or 90-day are not acceptable</b></p>
Government Agencies Exemption	Pay 50% Tax	<ul style="list-style-type: none"> <li>1) Business License or Government exemption letter</li> <li>2) W-9 Form (Taxpayer ID number or Certification)</li> <li>3) Form 5000; D, 9 &amp; 10</li> </ul>	<ul style="list-style-type: none"> <li>A) TRP - if registering in Arizona</li> <li>B) 90-Day - if registering in another state</li> </ul>

## U.S. NON-RESIDENT Out-of-State Delivery Exemption

- Driver License** from purchaser - *(From U.S. State outside of AZ)*
- Driver License** from Co-purchaser - *(From U.S. State outside of AZ)*
- Insurance Card** *(showing each purchaser)*
- Form 5011** from purchaser
- Form 5011** from co-purchaser
  - (if applicable)* Trust Papers
  - (if applicable)* Business License of Bus entity
  - (if applicable)* Military Orders
  - (if applicable)* AZ Student ID & Out-of-state tuition fee stmt  
from the educational institution
- Form 5010 - Page 1**
  - by transporter*, notarized by us
  - out-of-state delivery*, notarized by out-of-state Notary
- Form 5010 - Page 2 . . . if we deliver.**
  - notarized by out-of-state Notary
- or BOL . . . if by transporter**  
*(with proof of us paying for transport service)*

## FOREIGNER'S Out-of-State Delivery Exemption

- Driver License** from purchaser - *(From U.S. State outside of AZ)*
- Driver License** from Co-purchaser - *(From U.S. State outside of AZ)*
- Purchaser's **Passport** / Canadian Nexus Card / border crossing card issued by country  
*(From the foreign country claimed)*
- Co-Purchaser's **Passport** / Canadian Nexus Card / border crossing card issued by country  
*(From the foreign country claimed)*
- Insurance Card** *(showing each purchaser)*
- Form 5012** from purchaser
- Form 5012** from co-purchaser
  - (if applicable)* Trust Papers
  - (if applicable)* Business License of Bus entity
  - (if applicable)* Military Orders
  - (if applicable)* AZ Student ID & Out-of-state tuition fee stmt  
from the educational institution
- Form 5010 - Page 1**
  - by transporter*, notarized by us
  - out-of-state delivery*, notarized by out-of-state Notary
- Form 5010 - Page 2 . . . if we deliver**
  - notarized by out-of-state Notary
- or **BOL . . . if by transporter**  
*(with proof of us paying for transport service)*

## Federal Diplomats Exemption

- Tax exempt ID
- Foreign Mission of Affairs - **Exemption Certification Letter**
- new Form 5000; in D, *mark #13*
- \* 30-day use permit...can be issued by AADA or MVD

**NOTE: TRP or 90-day are not acceptable**

# Government Agencies Exemption

## **Pay 50% Tax**

- Business License or Government exemption letter**  
*Note: What qualifies as Government ? - use the reference guide*
- W-9 Form** (Taxpayer ID number or Certification)
- new **Form 5000**; in **D**, mark **#9 & #10**
- TRP** (*if registering in Arizona*)
- 90-Day** (*if registering in another state*)



## Interstate Commerce Exemption

- new Form 5000; in D, check:
  - #14, *add:* 42-5061.A.24  
*descr:* Interstate Commerce
  - #15, *add:* ARTICLE IV-465.I  
*descr:* Interstate Commerce
  
- BOL signed & dated
  
- Doc's reflecting order originating from out-of-state
  - letters
  - emails
  - payments
  - telephone notes, etc.
  
- Doc's reflecting shipment of legal documents out-of-state
  - UPS
  - Fedex

***90-day Affidavit is not needed***

## Native American Retail Exemption

- DL** (with AZ reservation \* address & for each purchaser)
    - (if DL has P.O.Box) **Utility bill** showing a physical address  
or a letter from the Tribe stating a physical address
  - Tribal ID** (for each purchaser)
  - Form 5013** (signed by each purchaser)
  - Map** (printed from the internet)
  - TRP** (if registering in Arizona)
  - 90-Day** (if registering in another state \*)
- \* Reservations that are contiguous (adjoining) with Arizona

## Reservation Business or Entity Retail Exemption

- Letter reflecting:**
  - Reservation business
  - Physical address on reservation
  - Type of business was established for the benefit of the tribe
  
- new Form 5000**
  - D #12 marked
  
- Map** (*printed from the internet*)
  
- Reservation Sale Affidavit**
  - Proof the order originated from the reservation
  - Payment originated on the reservation
  - Vehicle delivered on the reservation
  
- Notarization of Delivery form** notarized on reservation
  
- BOL** (*if applicable*)
  
- Native American 90-day** non-resident permit w/ Affidavit signed

**A reservation delivery is the only way a Tribal entity or business  
can qualify for a State tax exemption!**

## Non- Reciprocal Exemption

- Driver License** from purchaser - *(reflecting non-reciprocal State )*
- Driver License** from co-purchaser - *(reflecting non-reciprocal State )*
- Insurance Card** *(shows each purchaser)*
- Form 5011** from purchaser
- Form 5011** from co-purchaser
  - (if applicable)* Trust Papers
  - (if applicable)* Business License of Bus entity
  - (if applicable)* Military Orders
  - (if applicable)* Student ID and letter from Educational institution reflecting paying out of state tuition fees
- Nonresident 90-Day Drive out Permit**  
*(NO Affidavit needed...2nd page of 5011 replaces)*

## Reciprocal Exemption

- Driver License** from purchaser - *(reflecting reciprocal State )*
- Driver License** from co-purchaser - *(reflecting reciprocal State )*
- Insurance Card** *(shows each purchaser)*
- Form 5011** from purchaser
- Form 5011** from co-purchaser
  - (if applicable)* Trust Papers
  - (if applicable)* Business License of Bus entity
  - (if applicable)* Military Orders
  - (if applicable)* Student ID and letter from Educational institution reflecting paying out of state tuition fees
- Nonresident 90-Day** Drive out Permit  
*(NO Affidavit needed...2nd page of 5011 replaces)*
- ADOR Computational Worksheet C** - to determine taxes owed

## Reservation Business or Entity Retail Exemption

- Letter** reflecting:
  - Reservation business
  - Physical address on reservation
  - Type of business was established for the benefit of the tribe
  
- new Form 5000**
  - D #12 marked
  
- Map** (*printed from the internet*)
  
- Reservation Sale Affidavit**
  - Proof the order originated from the reservation
  - Payment originated on the reservation
  - Vehicle delivered on the reservation
  
- Notarization of Delivery form** notarized on reservation
  
- BOL** (*if applicable*)
  
- Native American 90-day** non-resident permit w/ Affidavit signed

**A reservation delivery is the only way a Tribal entity or business  
can qualify for a State tax exemption!**