



# Arizona Department of Revenue

## Arizona Form 5005

## Contractor's Certificate Prime Contracting and MRRA

The purpose of this form is to provide a subcontractor with the validation required for prime contracting transaction privilege tax (TPT) exemption, and for exemption from liability for an amount equal to retail TPT on materials incorporated or fabricated into maintenance, repair, replacement or alteration (MRRA) projects. The form can be provided for a particular project, for a period of time, or until revoked. This certificate establishes liability for the prime contracting TPT and/or the amount equal to the retail TPT; therefore, it must be completed by the contractor assuming the liability. The asterisked (\*) items must be completed; otherwise, the certificate is not valid. The Department may disregard this certificate pursuant to ARS § 42-5008.01 or ARS § 42-5075.E if the certificate is incomplete or erroneous. If disregarded, the subcontractor accepting the certificate will have the burden of proving (pursuant to ARS § 42-5008.01 or ARS § 42-5075.D), that it is not liable for the prime contracting TPT and/or the amount equal to the retail TPT.

### A. Contractor

* Name		* TPT License #	
* Address	City, Town or Post Office	State	ZIP Code
AZ Contractor License Number	Phone Number		

### B. Subcontractor

* Name		* TPT License # (if none, write "N/A - MRRA only")	
* Address	City, Town or Post Office	State	ZIP Code
AZ Contractor License Number	Phone Number		

### C\*. Type of Certificate (check one and provide requested information)

<input type="checkbox"/> Single Project Certificate  *PROJECT DESCRIPTION          ** (For example; Building Permit #, Address, Subdivision, Book/Map/Parcel #s, and/or Legal Description)	<b>OR</b>	<input type="checkbox"/> Blanket Certificate (check applicable box and fill in requested information). <input type="checkbox"/> Period From: _____ Through: _____ <input type="checkbox"/> Until revoked <input type="checkbox"/> Specific Exceptions: _____
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I hereby certify that I have authority to sign this Certificate on behalf of Contractor. **I understand that by executing this Certificate, Contractor is licensed for TPT purposes and is assuming the prime contracting TPT liability and/or the amount equal to retail TPT liability applicable to the above referenced project(s).**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE SIGNED

# Contractor's Certificate Instructions

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## GENERAL INSTRUCTIONS

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In order to ensure the effectiveness of the Certificate, all required fields must be completed.

- A. The "NAME", "ADDRESS", and "TPT LICENSE NUMBER" fields of the Contractor section must be completed. The contractor is the entity responsible for the tax.
- B. The "NAME", "ADDRESS", and "TPT LICENSE" fields of the Subcontractor section must be complete.
- C. Either the "Single Project Certificate" box or the "Blanket Certificate" box of the Type of Certificate section must be checked.
  - If the Single Project Certificate box is checked, the "PROJECT DESCRIPTION" must be supplied. The project description must be sufficient to identify the location of the single project or the Certificate will be deemed incomplete by the Department of Revenue.
  - If the Blanket Certificate box is checked, either the "From: Through:" box or the "Until revoked" box must be checked. If the "From: Through:" box is checked, the "From: Through:" dates must be provided. The "Specific Exceptions" box is optional and allows the "Prime Contractor" to exclude Specific projects or time periods from the Blanket Certificate. If the "Specific Exceptions" is checked, details describing the excluded project(s) or the excluded time periods must be provided.
  - The "SIGNATURE", "TITLE", "PRINT NAME" and "DATE SIGNED" FIELDS of the Signature section must be completed.

Failure to complete these fields as specified may result in the Arizona Department of Revenue disregarding the incomplete Certificate.

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## RETROACTIVE EFFECT

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If a Certificate is not signed contemporaneously to the commencement of a contracting project intended to be within the scope of the Certificate, the Department of Revenue will accept the certificate as evidence of the alleged facts. However, the person receiving the certificate may not receive the benefit of the certificate if the Department determines that any of the facts set forth in the certificate are inaccurate.

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## ASSUMPTION OF PRIME CONTRACTING TPT LIABILITY

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In most instances, the entity assuming the prime contracting transaction privilege tax liability for the prime contracting project(s) referenced in the Certificate will legally be the prime contractor for such project(s). However, in some instances such entity may not legally be the prime contractor for such project(s). If an entity is not the prime contractor for such project(s), the Certificate will nevertheless be effective and will subject such entity to the transaction privilege tax liability of the entity receiving the certificate.