



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.

Form sections A and B: A. Non-TPT Licensed Contractor (Name, TIN, Address, City, State, ZIP Code, Vendor's Name); B. Check Applicable Box (Single Transaction Certificate, Period From/Through dates, 12-month validity note).

Section C: Precise Nature of Purchaser's Business (empty box)

Section D: Description of tangible personal property purchased for real property or fixture MRRA project (empty box)

Section E: Reason for Qualification - Customer or Specific Project (check one). Includes checkboxes for Hospital, Health Care, Community Health Center, 501(c)(3) Feeds Needy, Residential Apt Housing, Health Sciences Educational Institution, Disabled Persons' Rehabilitation Program, Computer Data Center, MRRA of Machinery, MRRA Project on Indian Reservation, and MRRA Project with TPT license.

Section F: MRRA Project Customer and Address (Name, Business/Residential checkboxes, Project Street Address, City, State, ZIP Code)

Section 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.

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.