Arizona Department of Revenue
Transaction Privilege Tax Exemption Certificate

ARIZONA FORM 5000

This form replaces earlier forms: 5000, 5001, 5002.

FAX TO: 480-894-0077 OR EMAIL TO: orders@bigfunballoons.com

This exemption Certificate is prescribed by the Department of Revenue pursuant to ARS § 42-5009. The purpose of the certificate is to document tax-exempt transactions with qualified purchasers. It is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate for single transactions or for specified periods as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one form of exemption can be claimed on a certificate.

Purchaser's Name and Address

_____

_____

_____

Vendor's Name BIG FUN BALLOONS INC.

Check Applicable Box:

☐ Single Transaction Certificate

☒ Period From: Jan. 2014 Through: Dec. 2019

(You must choose specific dates for which certificate will be valid)

Choose one transaction type per Certificate Phone:_____ Email:_____

☒ **Transactions with a Business**
(Please check appropriate item from numbers 1 - 19)

Arizona Transaction Privilege Tax License Number _____

SSN / EIN _____

Other Tax License Number _____

Tax number for another tax agency _____

If no license number, provide reason: _____

_____

Precise Nature of Purchaser's Business

_____

☐ **Transactions with Native Americans & Native American Businesses**
(Please check item number 24 or 24a)

Tribal Business License # _____
OR
Tribal ID# _____

Name of Tribe _____

☐ **Transactions with a Government entity or certain Health Care Institutions**
(Please check appropriate item from numbers 1 - 23)

☐ **Transactions with nonresidents**
(Please check appropriate item from numbers 25 - 26)

State of residence _____

Driver's License# _____

Driver's License State _____

SSN/ID _____

30 day Drive out permit # _____

Reason for Exemption - check as applicable

☒ 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 a taxable contracting project.
☐ 4. Food, drink, or condiments purchased by a restaurant business.
☐ 5. Motor vehicle fuel and use fuel subject to tax under ARS § 28-5606 or 5708.
☐ 6. Use fuel to a holder of a valid single trip use fuel tax permit issued under ARS § 28-5739.
☐ 7. Aviation fuel subject to the tax imposed under ARS § 28-8344.
☐ 8. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry.
☐ 9. Neat animals, horses, asses, sheep, ratites, swine or goats used as breeding or production stock (including ownership shares in such animals).
☐ 10. Aircraft, navigational and communication instruments and related accessories sold or leased 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.
☐ 11. Railroad rolling stock, rails, ties and signal control equipment used directly to transport persons or property for hire.
☐ 12. Buses or urban mass transit vehicles used directly to transport persons or property for hire or pursuant to a government mass transit program.
☐ 13. Central office switching equipment, switchboards, 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 or leased to persons engaged in the telecommunications business.
☐ 14. New machinery and equipment, used for commercial production of agricultural, horticultural, viticultural and floricultural crops and products in this state, consisting of tractors, tractor-drawn implements, self-powered implements, drip irrigation lines, and machinery and equipment necessary for extracting milk and for cooling milk and livestock.
☐ 15. Machinery, equipment or transmission lines used directly in producing or transmitting electrical power, but not including distribution.

(OVER)

☐ 16. Groundwater measuring devices required under ARS § 45-604.

☐ 17. Machinery or equipment used directly in the following processes:

☐ Manufacturing, processing or fabricating. ☐ Job printing. ☐ Refining or metallurgical operations.

☐ Extraction of ores or minerals from the earth for commercial purposes. ☐ Extraction of, or drilling for, oil or gas from the earth for commercial purposes.

☐ 18. Printed, photographic, electronic media or digital media materials purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public.

☐ 19. Other: Cite specific statutory authority for the exemption of the tangible personal property. _____

Exemptions based on the purchaser being a government entity, public school, or a qualifying health care institution.

☐ 20. Food, drink or condiments for consumptions 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.

☐ 21. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer.

☐ 22. 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, which is not deducted under number 21 above. This exemption does not apply to leases.

☐ 23. Tangible personal property sold or leased directly to a qualifying non profit hospital, health care organization, community health center, or rehabilitation program for mentally or physically handicapped persons (an exemption letter for these entities must accompany this form).

Transactions with Native Americans & Native American Businesses

☐ 24. Sale or lease of tangible personal property including Motor Vehicles to affiliated Native Americans if the solicitation for the sale, signing of the contract, delivery of the goods and payment for the goods all occur on the reservation.

☐ 24a. Sale of a Motor Vehicle to an enrolled member of a tribe who resides on the reservation established for that tribe.

Transactions with nonresidents

☐ 25. Sales of tangible personal property to nonresidents of Arizona who are temporarily within Arizona, for their use outside of Arizona, when the vendor ships the property out of Arizona by common carrier or United States mail or delivers such property out of Arizona via the vendor's own conveyance.
NOTE: The vendor shall retain adequate documentation substantiating the shipment of the property out of Arizona.

☐ 26. Sale of a motor vehicle (vehicle must be self-propelled) to a nonresident of Arizona whose state of residence does not allow a use tax exemption for transaction privilege taxes paid to Arizona and who has secured a special 30-day nonresident registration for the vehicle (please see Arizona Form 5010).

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

Certification

A vendor that has reason to believe that the 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 ARS § 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 ARS § 42-1127.B.2.

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 _____