

This certificate is not valid unless registered with the Department here.



**Arizona Form
5009L**

Arizona Department of Revenue

Contractor's Project Certificate

This certificate shall serve as the exemption certificate prescribed under A.R.S. § 42-5009(L), and is only to be used by subcontractors who do not hold a transaction privilege tax license.

A copy of the certificate, which has been registered with the Arizona Department of Revenue above, may only be used with respect to an unlicensed contractor's retail purchase of materials that will be incorporated into the project referenced in Section C below, the gross receipts of which are subject to tax under A.R.S. § 42-5075.

The asterisked (*) items must be completed; otherwise the certificate is not valid.

A. Prime Contractor			
*Name		*Transaction Privilege License Number	
*Address		*AZ Registrar of Contractors' License Number	
*City	State	ZIP Code	*Telephone Number
*Project Start Date and Estimated Completion Date			*FAX Number

B. *Unlicensed Subcontractor Name (Attach list if necessary)	*Registrar of Contractors' License #
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	

Business Name (as shown in Section A)	Arizona Transaction Privilege Tax License Number
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C. *Project Description
 (For example; Building Permit Number, Address, Subdivision, Book/Map/Parcel Numbers, and/or Legal Description)

D. *Contract Pages Attached (check box)
 In submitting this certificate to the Department for approval, the prime contractor must include at least the first page(s) that indicate the parties to the contract, and the page(s) that describe the scope of work. The contract pages will be kept on file by the Department.

If materials purchased under this certificate are subsequently used in the performance of a nontaxable contract, the contractor that provided the certificate to a retail vendor and subsequently used the materials in a nontaxable contract is liable in an amount equal to any retail transaction privilege tax, penalty and interest sourced to the contractor's principal place of business.

If any information that the Department of Revenue has relied upon was inaccurate or material information was omitted when this certificate was used, the exemption certificate may be void. Any exemption claimed using an unauthorized certificate shall be subject to recapture and the contractor shall make a payment to the Department in an amount equal to the transaction privilege or use taxes that would have been due sourced to the contractor's principal place of business.

E. *Prime Contractor Certification

I, (print full name) _____, hereby certify that I have provided an accurate listing of the unlicensed subcontractors that will be working on this project. I certify that the information on this Certificate is true, accurate and complete, and the contract pages that I have attached are for the project described.

_____ SIGNATURE OF PRIME CONTRACTOR	_____ DATE	_____ TITLE
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Form 5009L – Contractor’s Project Certificate Instructions

PURPOSE

This certificate shall serve as the exemption certificate prescribed under A.R.S. § 42-5009(L), and is to be used by subcontractors who do not hold a transaction privilege tax license. A copy of this project certificate registered with the Arizona Department of Revenue must be provided to retail vendors in order to purchase materials exempt from tax.

GENERAL INSTRUCTIONS

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

Section A: Prime Contractor

The *Name, Transaction Privilege License Number, Address, AZ Registrar of Contractors’ License Number, Telephone Number, Project Start Date and Estimated Completion Date, and FAX Number* fields of the Prime Contractor section must be completed. The prime contractor is the entity responsible for the transaction privilege tax on the project income.

Section B: Unlicensed Subcontractor Name

The *Name and Registrar of Contractors’ License Number* fields of the Subcontractor section must be complete. If the subcontractor does not have an Arizona Registrar of Contractors’ license, please insert “N/A”.

Section C: Project Description

The project description must be sufficient to identify the location of the single project, or the request for the Certificate will be deemed incomplete by the Department of Revenue.

Section D: Contract Pages

Submit copies of those pages from the actual signed contract that indicate the parties to the contract, and the scope of the work of the contract. It is not necessary to submit the entire contract.

Section E: Prime Contractor Certification

The prime contractor submitting this certificate to the Department for registration must certify and sign the certificate.

Incomplete certificate submissions will not be registered by the Department.

If any information which the Department of Revenue has relied upon was inaccurate or material information was omitted when the certificate was used, the exemption certificate may be void. Any exemption claimed using an unauthorized certificate shall be subject to recapture and the contractor shall make a payment to the Department in an amount equal to the transaction privilege and use taxes that would have been due, along with any applicable penalties and interest at the rate of the location of the retailer.

The completed certificate should be submitted to the following address for registration:

**ATTN: Form 5009L Request
Tax Research & Analysis Section
Arizona Department of Revenue
1600 W. Monroe Street – Division Code 3
Phoenix, AZ 85007-2650**