



Arizona Department of Revenue

Arizona Form 5014

Exemption Certificate for Electricity and Natural Gas Primarily Used in Manufacturing and Smelting Operations

FOR PURPOSE OF A STATUTORY DEDUCTION PROVIDED BY A.R.S. §42-5063, EFFECTIVE AUGUST 1, 2014

This Certificate is to be completed by the purchaser and furnished to the vendor. The vendor shall retain this Certificate. Incomplete Certificates are not considered to be accepted in good faith.

EXEMPTION

This Certificate is only for use by manufacturers or smelters who use at least fifty-one percent of the electricity or natural gas in their manufacturing or smelting operations, as defined in A.R.S. §42-5063.

THIS CERTIFICATE IS ONLY EFFECTIVE FOR THE FACILITY LISTED BELOW

TO BE COMPLETED BY MANUFACTURER OR SMELTER (OR ENTITY REPRESENTATIVE)

MANUFACTURER/SMELTER NAME
BUSINESS ADDRESS (NO P.O. BOXES) CITY, TOWN OR POST OFFICE STATE ZIP CODE
FEIN TRANSACTION PRIVILEGE TAX NUMBER TYPE OF UTILITY SERVICE (ELECTRICITY OR NATURAL GAS)
SERVICE ADDRESS OF FACILITY UTILITY ACCOUNT NUMBER
PERIOD EFFECTIVE TELEPHONE NUMBER
MM|DD|YYYY THROUGH MM|DD|YYYY

QUESTIONS TO BE ANSWERED BY MANUFACTURER OR SMELTER (OR ENTITY REP.):

Table with 5 main categories: 1. Revenues received from manufacturing/smelting, 2. Number of employees engaged in manufacturing/smelting, 3. Facility's operating costs attributable to cost of manufacturing/smelting, 4. Square footage of floor space in facility dedicated to manufacturing/smelting, 5. Total quantity of electricity (kW) or natural gas (BTU) used by facility. Each category has sub-rows for total and percentage values.

Manufacturer/Smelter Name (as shown on page 1)	Transaction Privilege Tax Number
--	----------------------------------

**Certification**

A vendor who 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. 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 the Certificate will subject the purchaser to payment of the A.R.S. § 42-5009 amount equal to any tax, penalty and interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to A.R.S. § 42-1127(B)(2).

I, (print full name) \_\_\_\_\_, hereby certify that these purchases are exempt from Arizona transaction privilege tax and that the information provided on this Certificate is true, accurate and complete. Further, if purchasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

\_\_\_\_\_  
SIGNATURE OF MANUFACTURER/SMELTER OR ENTITY REPRESENTATIVE      TITLE      DATE