



Arizona Form 5020

Marketplace Seller/Remote Seller Exemption Certificate (To be completed by the Marketplace Facilitator)

The purpose of this Certificate is to provide a marketplace seller or remote seller (Seller) with documentation from a registered marketplace facilitator (Facilitator), as defined in A.R.S. §42-5043(A)(2), that in relation to the sales made on behalf of the Seller on the Facilitator's marketplace, the Facilitator has remitted or will remit the applicable tax to the department pursuant to A.R.S. §42-5014. The Seller should deduct any gross receipts covered by this Certificate from its tax base, if it is required to file as a remote seller. The Seller is required to file if it also sells directly to Arizona customers in addition to selling its products through a Facilitator's marketplace. The Certificate can be provided for a period of time, or until revoked. This Certificate establishes the Facilitator's liability for the applicable tax as defined in A.R.S. §42-5042; therefore, it must be completed by the Facilitator. Sellers that only sell on a Facilitator's marketplace will also need to obtain this Certificate even though they do not have to report or file.

The asterisked (*) items must be completed. The department may disregard this Certificate pursuant to A.R.S. §42-5009 if the Certificate is incomplete or erroneous. If disregarded, the Seller accepting the Certificate will have the burden of proving that it is not liable for the retail tax.

| A. Marketplace Facilitator (Facilitator) I am registered with the Department pursuant to A.R.S. §42-5005 A. | |
|--|----------------------|
| * NAME | * TPT LICENSE NUMBER |
| * ADDRESS | |
| CITY, TOWN | STATE ZIP CODE |
| * PHONE NUMBER | |
| * MARKETPLACE ADDRESS (WEBSITE OR PHYSICAL LOCATION THROUGH WHICH PRODUCTS ARE SOLD) | |

| B. Marketplace Seller (Seller) | |
|--|--|
| * NAME | |
| * ADDRESS | |
| CITY, TOWN | STATE ZIP CODE |
| * PHONE NUMBER | |
| * TPT LICENSE NUMBER _____ | * <input type="checkbox"/> Period From: _____ Through: _____ |
| <input type="checkbox"/> By checking this box the Seller certifies it is not making direct sales into Arizona other than through the marketplace facilitator and that it does not have a license. | <input type="checkbox"/> Until revoked |

| C. Certification | |
|--|-------------|
| A Seller that has reason to believe that this Certificate is not accurate or complete will not be relieved of the tax liability for the business activity covered by the exemption and the Seller may be liable for payment of the amount equal to any tax, penalty or interest pursuant to A.R.S. §42-5009. | |
| Willful misuse of this Certificate will subject the Facilitator to criminal penalties of a felony pursuant to A.R.S. §42-1127(B). | |
| I hereby certify that I have authority to sign this Certificate on behalf of the Facilitator. I understand that by executing this Certificate, the Facilitator is licensed for TPT purposes and is attesting that the Facilitator has remitted or will remit the applicable tax to the Department pursuant to A.R.S. §42-5043 in reference to the sales made on the Facilitator's marketplace. | |
| → SIGNATURE OF AUTHORIZED AGENT | PRINT NAME |
| TITLE | DATE SIGNED |

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GENERAL INSTRUCTIONS

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

- A. The "NAME", "ADDRESS", "TPT LICENSE NUMBER" and "PHONE NUMBER" fields in the marketplace facilitator (Facilitator) section must be completed. The Facilitator is the entity responsible for the tax.
- B. The "NAME", "ADDRESS", "PHONE NUMBER" and "TPT LICENSE" fields of the marketplace seller (Seller) section must be complete. If the Seller does not have a license number, the no license box in the "TPT LICENSE" field must be marked.
- C. The period of time must be completed. The "From: Through:" box or the "Until Revoked" box must be checked. The "From: Through:" dates must be provided.
- D. The "SIGNATURE", "TITLE", "PRINT NAME" and "DATE SIGNED" fields of the signature section must be completed by the Facilitator.

Both the Seller and the Facilitator should retain copies of this Certificate for their records.

RETROACTIVE EFFECT

Certificates should be signed contemporaneously with the commencement of a business activity covered.

If this Certificate is not signed contemporaneously with the commencement of a business activity intended to be within the scope of the Certificate, but rather is signed after the fact, 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.